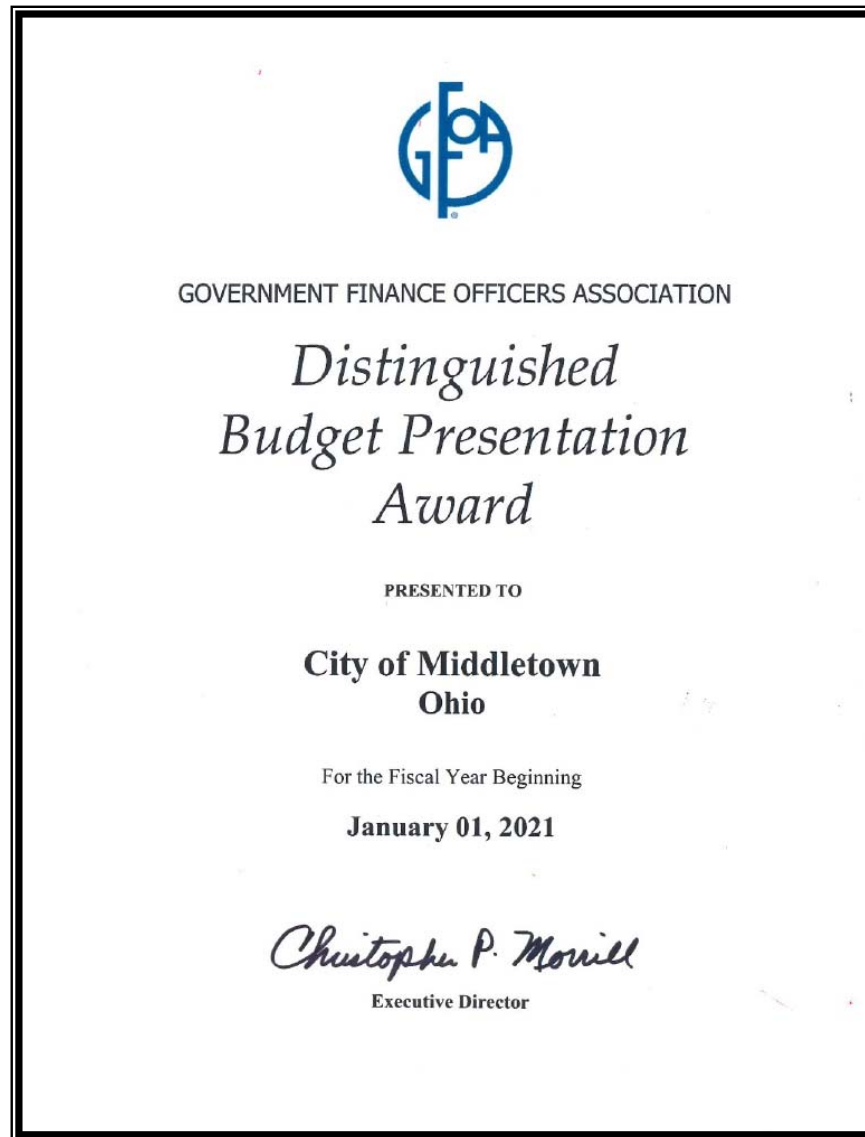




City of Middletown, Ohio

2022 Budget

**January 1, 2022 to
December 31, 2022**



The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the **City of Middletown, Ohio** for its annual budget for the fiscal year beginning **January 1, 2021**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

**Principal Officials
January 1, 2022**

Legislative

Mayor Nicole A. Condrey
Vice Mayor Monica J. Nenni
City Council Member Zachary M. Ferrell
City Council Member Talbott C. Moon
City Council Member Rodney E. Muterspaw

Executive/Administrative

City Manager James M. Palenick
Assistant City Manager Susan H. Cohen
Director of Court Services Steven P. Longworth
Economic Development Director Chris Xeil Lyons
Finance Director Nathan E. Cahall
Fire Chief Paul J. Lolli
General Counsel Ashley M. Bretland
Health Commissioner Jacquelyn D. Phillips
Information Systems Director Troy S. Anderton
Development Services Director Ashley N. Combs
Police Chief David M. Birk
Public Works & Utilities Director Scott D. Tadych

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SECTION 1

CITY OVERVIEW

February 25, 2022

Honorable Mayor & City Council Members
Citizens of Middletown

It is my distinct privilege to hereby submit the 2022 City of Middletown Adopted Budget. This document contains the recommended expenditure levels for each of the City's funds covering the period January 1, 2022, through December 31, 2022.

The 2022 budget contains an overall increase of 5.7% over the 2021 budget all-funds ending balance. Revenues are up 6.5% for 2022, largely due to increased intergovernmental revenue for the Central Avenue project and reimbursement for the purchase of new transit buses. Expenditures are down 12.5% primarily due to a 33% decrease in capital outlay. This is in large measure due to an encumbrance in 2021 for the paving work that began in 2021 and which will continue into 2022. This large capital outlay expenditure of \$31.1 in the new Special Revenue, Street Levy Fund (Fund 201), resulted from the passage of a ten year street levy, adding an additional 0.25% to the 1.75% income tax rate (now totaling 2.0%).

Although the past several years have proved challenging, the City of Middletown has shown strength and resilience in these times of crisis. COVID-19 has proven more than a public health crisis, it has become a social and economic crisis as well. Schools closed, jobs lost; all signals of a failing economy, however, with the fiscal relief efforts of the United States Government (CARES Act - Coronavirus Aid, Relief, and Economic Security Act and ARPA – American Rescue Plan Act) and the development and successful implementation of COVID-19 vaccines, Middletown's promising future is the focus of this 2022 Annual Budget. The CARES Act funding left the City in a positive position and allowed a financial forecast that is generally status quo, in a good way. The City will continue to maintain all those City services provided for in the past with no resultant cuts of any kind.

Middletown has identified five important goals to our City's future success: Resilient Neighborhoods; Middletown needs a range of housing to accommodate a diverse population, a Thriving Economy; Middletown needs a thriving local economy of growing businesses with a strong workforce that creates opportunities for our residents to prosper, Strong Infrastructure; Middletown needs public infrastructure capacity to support neighborhoods and the economy, and a safe and efficient transportation system, Health and Public Safety; Middletown must maintain a healthy and safe place to live and work, and Pride in Community; Middletown should strive to be a great place to live, work, and play.

The 2022 Budget document incorporates the needs of the community, strategic planning, financial policies, and departmental short-term goals as integral parts of the overall City financial picture. The budgeted expenditures will allow the City to pursue the short-term goals established by each department while also keeping the City's long-term goals fully in sight. Despite current challenges, the goals and projects outlined and addressed in this budget document are, we believe, reasonable, necessary, and entirely within the City's

ability to finance and fund. All of the information contained in this budget message can be found in greater detail in the budget document.

As we progress forward into 2022, there remains areas of concern that will drive us to make the changes necessary to improve our quality of life in Middletown: The ongoing COVID-19 health crisis and the overall impact of the pandemic on the City and its businesses; the public safety of our City and its citizens; the homelessness that our City and surrounding cities have been working diligently to solve through case-management, temporary assistance during cold weather months, and possible/transitional housing; the possible passage of a one mill property tax levy on the real property located within the City's corporate boundaries on the ballot in May 2022 for the construction of four new City fire stations to replace the inadequate and obsolete existing facilities; the creation of a healthy mix of housing stock for varied income levels; the finding an effective future for the City jail; needed infrastructure improvements; and job retention and recruitment of employees and employers post-pandemic are just a few of the areas of concern we strive to improve.

City staff, has been working diligently on many exciting projects and improvements that are either in the design process, in progress or recently completed in Middletown: the completion of the largest street paving project in City history, after being neglected for more than twenty years; the creation of the Middletown Port Authority serving the City of Middletown for purposes of enhancing economic development and housing; the creation of the Middletown Small Business Alliance with seventy-five registered members; the Central Avenue infrastructure improvements that will reconstruct Central Avenue between Verity Parkway and Charles Street and give a much needed facelift to our downtown; a transformational redevelopment of the Towne Mall Galleria, bringing a destination sports and entertainment venue and multiple Towne-Center style amenities for added family fun along with many other planned amenities; the State Route 4/Oakland neighborhood revitalization project; the redevelopment of the Vail School site; redevelopment of the Lincoln School site; LED streetlight upgrades; redevelopment of the old hospital site; capital improvements to City parks and the transformative expansion of the Sonny Hill Jr. Community Center; redevelopment of the Manchester Inn property; continuing improvements to the City's treatment plants and distribution processes; and the possible construction of four new state-of-art fire stations.

Middletown is a City of opportunity! Phoenix Metals, a Georgia based metal product company, with one of their fourteen locations located in Middletown, had a major project expansion, consisting of a \$20 million investment creating thirty new jobs and retaining sixty jobs. Two existing businesses relocated to Middletown in 2021: Access Envelope, a specialized manufacturer that produces envelopes for the bank industry, medical field and hospitality trade, moved its operation from nearby Hamilton; and LubriSource, an industrial lubrication outsource for manufacturers, that was previously located in Dayton, Ohio.

There were many new businesses in 2021:

- Access Envelope
- LubriSource
- BB Tech Services
- Cancun Mexican Restaurant
- B&T Trucking
- Steel Valley Portable X-Ray Service
- PAC Research & Development Center
- Middletown Industrial Technologies, LLC
- MJ Diamonds
- Michael Dunn Auto Repair
- Barrel Burgers
- Michael Smith Insurance Agency
- Todd Helton Businesses & Apartments
- E & J's Fab Finds
- Mauricio Patino Auto Sales
- Roosevelt Smoke & Vape
- The She Shac
- Warsaw Wireless Smoke Shop
- El Pulgarcito Variedades - Variety Store
- SMP Market & Convenience Store
- Triple J's Essential Deli
- Hawt Seat, Inc – Amusement Game Room & Vape Shop
- UMCH Family Services
- Royal Root Hair
- Everybody Rides Auto Sales
- Taco Bout Crab Restaurant
- Jessica Kayth Photography Studio
- Curves Plus Jewelry Store
- First Juice Bar
- Beautello's Beauty Salon
- Beauty by Love Hair Salon
- Hunan Bistro
- Daniel Petty Auto Sales
- Zarana Grocery Store
- Teyaunna's Day Care
- Salon Secret

Finances

The Finance Department maintains a multi-year financial plan which projects future revenues and expenditures for all major and operating funds on an annual basis for a period of five years. This plan also provides historical data of past financial information. Ongoing updates and changes are made to the financial plan throughout the year as situations and economic conditions change. This document reflects past economic trends, the current budget, and the projected future financial forecast. The financial plan has proven to be a valuable instrument which provides financial guidance to the City Manager, senior staff and City Council, as well as to assist in developing the annual budget request for each department.

2022 Budget

The City of Middletown 2022 budget for all funds meets the State of Ohio's definition of a balanced budget. The State of Ohio requires that each fund's beginning of the year cash balance, plus the funds projected annual revenues, are at least equal to the annual expenditure appropriation of each fund.

The 2022 budget totals \$125,316,986 for expenditures and \$114,263,313 for revenues, minus other sources. Other sources include transfers in/out, loans to/from other funds and proceeds from debt. This amount includes General Fund, Special Revenue Funds, Debt

Service Funds, Capital and Special Assessment Funds, Enterprise Funds, Internal Service Funds, Trust Funds, and Federal Funds.

Assumptions maintained in developing the 2022 budget:

- Keep public safety, economic development, neighborhood development, sustainable finances, revitalization, and street improvements as funded and recognized priorities
- Includes a 2% across-the-board wage adjustment for all non-union employees. All other wage increases are based upon the previously approved collective bargaining agreements.
- Our Income tax revenue is projected to increase 3.5% over 2021 budget
- A 4% increase for the City's share of health insurance
- There is no City funding to the Transit Fund – this is typically \$120,000
- There is no General Fund transfer to the Airport Fund - this is typically \$200,000
- Yearly transfer to Computer Replacement Fund reinstated in 2022 – \$100,000

Significant Changes within the 2022 budget:

Personnel changes:

- Addition of one Patrol Officer to the Division of Police –will focus on traffic patrol
- Addition of one City Planner in the Planning division of Development Services
- Addition of one full-time HVAC/Building Maintenance Technician in the Building Maintenance division of Public Works
- A change from full-time to part-time for the Facilities Maintenance Supervisor in the Building Maintenance division of Building Maintenance
- Addition of three Firefighter EMT positions to Fire Operations
- Five employees transferred from Police Administration to Planning division of Development Services – one Administrative Assistant and four Code Specialists
- A name change from one Historic Property Specialist position to Code Specialist in Planning division of Development Services

Yearly rate increases

No yearly rate increases are proposed or included for the enterprise funds encompassing Sewer, Water, Solid Waste, or Storm Water utilities

Capital Projects:

Paving and street reconstruction remains a clear and established high priority in the 2022 budget. Overall, including the Central Avenue project, the City will be spending \$9.7 million on paving and street reconstruction. All while continuing the Street Levy Paving Project that was encumbered in 2021.

- Central Avenue Paving project - \$6,635,000 (various funds)
- Local Street Paving - \$2,400,000 (various funds)
- ODOT Urban Paving SR 73 - \$700,000 (Capital Improvement Fund)

The following listing of capital and infrastructure improvements in 2022 will serve to enhance the initiatives, community and further support economic development.

General Capital

- Local Street Paving - \$1,800,000 (includes \$1 million from Auto & Gas Fund)
- Central Avenue Improvements - \$4,185,000
- ODOT Urban Paving SR73 - \$700,000

Sewer Capital

- System Replacement Program - \$5,600,000
- Downtown Basin Design - \$4,500,000
- WRF Boiler Replacement & Secondary Electric Improvements - \$2,000,000
- MTU Replacement Project - \$1,000,000
- Central Avenue Improvements - \$1,000,000

Storm Water Capital

- Local Street Paving - \$600,000
- Central Avenue Improvements - \$450,000

Water Capital

- System Replacement Program - \$2,000,000
- Filter Backwash – Sanitary Disposal - \$1,500,000
- MTU Replacement Project - \$1,000,000
- Central Avenue Improvements - \$1,000,000

On behalf of the entire City organization, we present for use and display this adopted fiscal year 2022 comprehensive City budget document.

Respectfully submitted,



James M. (Jim) Palenick
City Manager

FOUNDATION PRINCIPALS
FOR
THE MUNICIPAL CORPORATION OF
THE CITY OF MIDDLETOWN, OHIO

VISION
Middletown – A Better Place

MISSION
We will make Middletown a special place to live, work and visit by providing, in an efficient and responsible manner, a broad range of public services, which foster a safe, healthy and prosperous community. We are committed to achieving our vision in collaboration with our citizens.

VALUES
As we work toward the accomplishment of our mission, the following values will help guide our action and lead us to success:

INTEGRITY
Integrity promotes trust; trust promotes success. We will be truthful, honest and fair as we strive for the highest standards of performance in the work place.

SERVICE
Our product is service; our customers are our friends and neighbors in the Middletown Community. We will take personal responsibility for resolving problems. We will strive to do more than is expected.

PEOPLE
People are at the heart and purpose of everything we do. We will listen to and consider the ideas and concerns of our citizens and our colleagues. We will treat all people with respect and dignity.

FISCAL ACCOUNTABILITY
We are stewards of a high trust. The money we use to provide public services will be spent responsibly and effectively.

COLLABORATION
We must collaborate and think win-win. In today's world, more can be accomplished through cooperation than competition. We must have teams and partners to become the best. We must be problem solvers.

FINANCIAL POLICIES AND GOALS

BENEFITS OF ESTABLISHED FINANCIAL POLICIES

- Adds to credibility and public confidence. Shows City's commitment to fiscal integrity.
- Directs attention to total financial condition of the City.
- Avoids short run solutions to financial emergencies.
- Gives continuity to handling of the City's financial affairs. Outlasts Management and Councils.

FINANCIAL REPORTING POLICIES

GOAL: To meet the Ohio Revised Code deadline of July 15th for adoption of the annual Tax Budget.

ACTION: Adoption of annual Tax Budget by the end of June each year enables the City to easily meet the July 15th deadline required by the Ohio Revised Code.

GOAL: To submit City's annual operating and capital budgets document to the GFOA for Distinguished Budget Presentation Award Review.

ACTION: After Council deliberation of the City Manager's budget and a public hearing on the resulting document, an annual budget is presented for adoption prior to December 31 each year. A formal Appropriations Budget Document is published and submitted to GFOA prior to March 31 of the following year. The City has achieved this prestigious award each year since 1994.

GOAL: To submit a Comprehensive Annual Financial Report to the Government Finance Officers Association (GFOA) for the Certificate of achievement for Excellence in Financial Reporting review.

ACTION: Completion of the City's financial statements and annual audit by June 30th each year makes possible the submittal of the City's Comprehensive Annual Financial Report. The City has achieved this prestigious recognition each year since 1986.

GOAL: To submit a Popular Annual Financial Report (PAFR) to the Government Finance Officers Association (GFOA) for the Award for Outstanding Achievement in Popular Annual Financial Reporting review.

ACTION: Completion of the City's financial statements and annual audit by June 30th each year makes possible the submittal of the City's PAFR. The City achieved this prestigious award for the first time in 2019 for the fiscal year ended December 31, 2017.

FINANCIAL POLICIES AND GOALS

REVENUE POLICIES

- GOAL:** To work toward stabilizing year-end carryover cash balances by reducing the need to depend upon carryover balances to balance each year's budget.
- ACTIONS:** The City will estimate its annual revenues by an objective, analytical process.
- The five-year revenue forecast will be constantly updated as situations change.
- The City will establish all user charges and fees at a level related to the cost of providing services.
- Operating revenues in the Water Fund and Sewer Fund will be maintained at levels sufficient to maintain debt coverage requirements. Water and sewer rates will be reviewed every two years.
- The City Airport Fund will maximize its use of FAA grants.
- The City Transit Fund will rely on the Federal and State Governments for a minimum of two-thirds of its annual funding.
- The City Solid Waste Disposal Fund charges will cover contractor refuse pickup charges and any debt service issued to finance the City landfill.

RESERVE POLICIES

- GOAL:** To maintain sufficient reserves in each fund to allow the City to avoid emergency employee reductions in force and abrupt service charge increases.
- ACTIONS:** The City will maintain a minimum of 15% of its annual General Fund expenditures as a contingency reserve in its General Fund.
- The City will maintain a contingency reserve in its Employee Benefits Fund sufficient to cover claims incurred, but not yet reported.
- The City's equipment reserve fund shall maintain a balance sufficient to provide for the timely replacement of City equipment according to the equipment replacement plan.
- All other City funds will carry specified contingency reserves specified in the City's five-year Financial Plan.

BUDGETARY POLICIES

- GOAL:** To provide for stabilization of the budget.
- ACTIONS:** Current expenditures will be paid for with current revenues.
- Each budget will provide for adequate maintenance and replacement of capital plant and equipment.
- Each year, the City will update its five-year revenue/expenditure projection for all major operating, capital, and debt service funds.

FINANCIAL POLICIES AND GOALS

Each month, Management and City Council will be given a summary report of revenues and expenses to date versus budget.

The total of expenditures in the General fund for all personnel related costs will be kept below 80% of the total budget.

The budget for all funds will meet the State of Ohio's definition of a balanced budget. The State of Ohio requires that each fund's beginning of the year cash balances plus the fund's projected annual revenues are equal to the annual expenditure appropriation of each fund.

EXPENDITURE POLICIES

GOAL: To use internal accounting controls to ensure that appropriations are not overspent.

ACTION: Prior to the issuance of purchase orders, corresponding amounts of appropriations are reserved by the use of encumbrances for later payment to assure that appropriations are not overspent. Unused and unencumbered appropriations lapse at the end of each fiscal (calendar) year.

EXPENDITURE/EXPENSE POLICIES

GOAL: To obtain the highest quality of materials and supplies at the most advantageous price for the City.

ACTIONS: The City utilizes a centralized procurement function through the Purchasing Division of the Finance Department.

State of Ohio laws governing purchasing procedures for cities are followed.

Where formal bidding procedures are not required, the City encourages competition through means of an informal bidding process.

CAPITAL IMPROVEMENTS POLICIES

GOAL: To assure the safety and usefulness of the City's capital assets including its infrastructure.

ACTIONS: All capital improvements will be made in accordance with the City's capital improvements plan.

The City's five-year capital improvements plan will be updated annually.

The City will project its equipment replacement needs for the next five years, and will update this projection annually.

The City will aggressively seek state and federal funds that are available for all capital improvements.

The City will maintain its capital assets at a level adequate to protect them and to minimize maintenance costs.

FINANCIAL POLICIES AND GOALS

INVESTMENT/CASH MANAGEMENT

The City Administration has developed a written investment policy that establishes clear responsibility for and limitations on the City's investment of public funds. The primary objective of the policy is the preservation of capital and the protection of investment principal.

The City Treasurer manages City investments. The City Finance Director reviews the investments each quarter. The City Treasurer and the City Finance Director review or revise the City investment policy annually.

Investments in derivatives are not allowed.

The types of investments authorized under the City's policy are:

- Certificates of deposit of banks located in Middletown
- Obligations of the United States Government
- Star Ohio, the State Treasurer's Asset Reserve Investment Pool
- Obligations of the City of Middletown
- No load money market funds that are restricted to investing only in direct obligations of the United State Government
- Commercial Paper (up to maximum of 40% of the City's funds)

The City's investments at December 31, 2020 are summarized as follows:

	<u>Fair Value</u>	<u>Average Maturity Years</u>
US Government and Agency	\$15,454,461	3.02
Star Ohio	\$19,682,877	n/a
US Money Market Funds	<u>\$17,032,510</u>	n/a
	<u>\$52,169,848</u>	

CASH MANAGEMENT PRACTICES

City funds are invested as quickly and efficiently as possible. At the same time, cash balances are maintained as long as possible to maximize interest income. Among cash management/investment practices used by the city are:

- All funds are deposited to City bank accounts within 24 hours of receipt.
- City income tax withholding payments are collected in a bank lockbox and are deposited the same day as they are received.
- City checks are drawn on a controlled disbursement account. Checks clearing against this account are presented for payment before 10:00 A.M. each business day.
- The City is using the services of five bank trust departments to invest over \$30 million of City funds that are not immediately needed to cover City obligations. The investments at these banks are allowed to go out for as long as five years to maximize yield.

FINANCIAL POLICIES AND GOALS

DEBT POLICY

The City of Middletown's debt policy to maintain the general obligation and self-sustaining debt at a reasonable level is as follows:

- Long-term borrowing will be confined to capital improvement projects, and the City will never use long-term debt for current operations.
- Short-term borrowing (one year or less) will be used only in connection with capital improvements that will be funded, upon project completion, with bonds.
- Where possible, the City will use special assessment or other self-supporting debt. All water, sewer, and solid waste debt issues will be self-supporting. Tax money will not be used to support these Enterprise Funds debt obligations.
- The City will not exceed its legal debt limit.

DEBT INSTRUMENTS

The City of Middletown's outstanding debt consists of the following types of debt financing instruments available under Ohio State Law.

General Obligation Bonds and Notes

General obligation bonds and notes are backed by the full faith and credit of the City. Debt service is provided by income tax, property tax, or service charges on behalf of Enterprise Fund general obligation debt. General obligation notes are issued for up to twelve months maturity while general obligation bonds are issued for three, five, ten, or twenty years, depending upon the project being financed. Voted approval for the issuance of general obligation notes and bonds is not required until legal debt limits are reached (see debt limits section).

Special Assessment General Obligation Bonds

Special assessment general obligations bonds are also backed by the full faith and credit of the City. Debt service is provided by special assessments paid by property owners on whose behalf the City has issued the bonds. Even if assessments are not paid, the City remains liable for the payment of principal and interest on special assessment bonds. However, the County sells the properties with delinquent assessments at tax sale and the City receives the proceeds of the sale to satisfy the delinquent assessments due.

CURRENT OBLIGATIONS

At December 31, 2020, the City of Middletown bonded and unbonded debt consisted of:

General Obligation Bonds/Notes (Governmental Funds)	\$14,005,970
General Obligation Bonds/Notes (Proprietary Funds)	<u>6,745,000</u>
Total	\$20,750,970

FINANCIAL POLICIES AND GOALS

Moody's Investors Service, a national bond rating Service Company, rates the City of Middletown's bond issues. Moody's conducted the City's most recent bond rating review in December 2016 and in June 2017 downgrading the City of Middletown's bond rating from "Aa3" to "A1" citing a decreased tax base and poor economy. Despite the Moody's downgrade, record income tax revenue was recorded for both 2018 and 2019. For 2021 and 2022, \$0.7 million income tax revenue will be transferred to the General Obligation Bond Retirement Fund and \$0.6 million of tax increment financing revenues are budgeted.

DEBT ADMINISTRATION - STATUTORY LIMITATIONS

Ohio State law provides that a municipality's total outstanding debt principal shall not exceed 10.5% of the City's total assessed valuation. State law further provides that a City's total outstanding unvoted debt principal shall not exceed 5.5% of its total assessed valuation. Self-supporting debt such as general obligation bonds to be retired with Enterprise Fund revenues, special assessment debt, Ohio Water Development Authority loans, and Ohio Public Works Commission loans are exempted from this limitation.

At December 31, 2020, the City's compliance with the 10.5% and the 5.5% limitation statutes were as follows:

Total Assessed Valuation	\$848,115,520
(a) 10.5% Limit	\$ 89,052,130
Total Amount of City Debt subject to the 10.5% limit	<u>(11,233,146)</u>
Amount Available Within the 10.5% Limit	<u>\$ 77,818,984</u>
(b) 5.5% Limit	\$ 46,646,354
Total Amount of City Debt subject to the 5.5% limit	<u>(11,233,146)</u>
Amount Available Within the 5.5% Limit	<u>\$ 35,413,208</u>

On November 3, 2020, Middletown voters approved a City Income Tax increase of an additional 0.25%, to the previous total of 1.75% (now totaling 2.0%), to be earmarked for street paving beginning January 1, 2021 and ending December 31, 2030. On March 22, 2021, the City issued long term Income Tax Special Obligation Revenue Bonds in the amount of \$31,575,000 at 1.48% interest, with a maturity date of 12/01/2030. The Term Bond was issued to provide the financing for the construction, repair, improvement and maintenance of streets and roadways in the City of Middletown.

Bond Anticipation Notes (BAN) were issued in 2021 totaling \$3,800,000. These various purpose improvement notes were for a Fire ladder truck (\$1,300,000) and a maintenance building at the water reclamation facility (\$2,500,000). These short term interest-bearing securities are issued in advance of a larger, future bond issuance to take place in 2022.

The debt table below illustrates the total, exempt, and debt subject to limitations based on the total amount of assessed property valuations for the city of Middletown.

	ALL DEBT	EXEMPT	SUBJECT TO LIMIT
General Obligation Bonds	\$ 10,795,000	\$ 1,350,450	\$ 9,444,550
Special Assessment Bonds	\$ 627,000	\$ 627,000	\$ -
Police & Fire Pension Accrued Liability	\$ 633,753		\$ 633,753
Enterprise General Obligation Bonds	\$ 6,499,843	\$ 5,345,000	\$ 1,154,843
Total Debt	\$ 18,555,596	\$ 7,322,450	\$ 11,233,146

CITY OF MIDDLETOWN STRATEGIC SUMMARY



RESILIENT NEIGHBORHOODS – Middletown needs a range of housing to accommodate a diverse population.

Objectives

- Establish buffers around neighborhoods that are adjacent to heavy industrial areas.
- Increase property values over time through housing investment.
- Implement City housing policies that improve housing conditions and reduce vacancies through further demolition, renovation of existing homes, and infill construction in limited areas.
- Attract housing stock that meets a variety of needs and amenities.
- Support a full spectrum of existing and new housing that provides opportunities for a demographically diverse range of people at all income levels.
- Target rehabilitation in neighborhoods that need assistance to mend and enhance the existing housing stock.
- Increase code enforcement through a range of city and community based programs.
- Create a balanced housing stock that provides the best possible choices in housing types, size, and affordability.
- Implement the City of Middletown Housing Policy focusing on the least intrusive to the most intrusive interventions by concentrating on vacant land first, vacant residential second, landlords with vacant properties third, and finally to homeowners and other occupied housing units.

CITY OF MIDDLETOWN STRATEGIC SUMMARY



THRIVING ECONOMY – Middletown has a thriving local economy of growing businesses and strong workforce that creates opportunities for our residents to prosper.

Objectives

- Connect education, business, and community organizations to prepare a local workforce for the modern economy.
- Partner with local and regional economic development, business, and education entities to leverage economic opportunities and assist the school district with implementing their strategic plan as appropriate.
- Continue to implement the 2017 Downtown Strategic Plan to increase and sustain economic growth of the downtown business sector.
- Continue to emphasize the East End for employment intensive uses.
- Maximize the economic development potential around the Middletown Regional Airport related to tourism and manufacturing opportunities.
- Diversify and strengthen the tax base to ensure fiscal health of the City.
- Re-balance the number of subsidized housing units and increase the workforce population in Middletown to align with regional averages more closely.
- Aid in the retention and recruitment of business and allow businesses to expand while staying in Middletown.
- Support a full spectrum of businesses that provides opportunities for a diverse range of jobs for people at all skill and income levels.

CITY OF MIDDLETOWN STRATEGIC SUMMARY



STRONG INFRASTRUCTURE – Middletown has public infrastructure capacity to support neighborhoods, the economy, and a safe and efficient transportation system.

Objectives

- Provide safe and efficient streets that accommodate all modes of transportation in a safe and comfortable environment, including vehicular, pedestrian, bicycle, and transit.
- Maintain parks as safe places for people to enjoy.
- Provide sanitary sewer and water services that meet the needs of the population in a reliable and environmentally sensitive way.
- The City will address its aging infrastructure system and commit to continued maintenance of the City's streets and public infrastructure.

CITY OF MIDDLETOWN STRATEGIC SUMMARY



HEALTHY AND SAFE LIVING – Middletown is a healthy and safe place to live and work.

Objectives

- Provide exemplary first responder services that meet accepted level of service standards.
- Continue to implement the Fire Department's Strategic Plan to ensure that the City's fire facilities and staffing requirements meet the needs of the community.
- Provide community-based public safety services to proactively connect first responders to the community and reduce the need for emergency responses.
- Support efforts to address food deserts and provide access to healthy eating choices in all areas of the City.
- Promote a physically active environment that encourages and supports healthy and safe physical activity through pedestrian, bicycle, and recreation facilities.

CITY OF MIDDLETOWN STRATEGIC SUMMARY



PRIDE IN COMMUNITY – Middletown is a great place to live, work, and play.

Objectives

- Promote and encourage civic pride.
- Encourage connectivity, grassroots organizing, and neighborhood groups to allow all residents to be a part of a community network.
- Support the retention and expansion of arts, entertainment, and recreation opportunities throughout the City.
- Promote downtown and the riverfront as regional destination locations.
- Advertise and promote Middletown's assets to attract new visitors and residents.

Situated on the banks of the Great Miami River in Southwestern Ohio, Middletown is located in Butler and Warren Counties. Middletown is a vibrant, dynamic community of approximately 50,987 people, positioned near the major metropolitan areas of Cincinnati and Dayton.



Conveniently located on Interstate-75 between Cincinnati and Dayton, a Middletown address affords residents and visitors a vast array of local and regional amenities that create a strong community and an active lifestyle. With its thirty-five neighborhoods, Middletown strives to meet the housing needs of a diverse and growing population. Business and industry are strategically placed to serve both the Cincinnati and Dayton business regions. In addition to the Middletown Regional Airport, located near downtown, there are two international airports located within one hour from the City. The City's location is within 600 miles of more than 60 percent of the nation's purchasing power, making the city a magnet for companies that need access to these important markets.

More than 100 attractions are available within minutes of Middletown. They cover a wide variety of interests, from amusement parks for the whole family to Broadway quality stage shows and festivals. Other events, like the Middletown Independence Day Fireworks, Ohio Challenge Hot Air Balloon Festival in July, Hops in the Hangar in August, and winter holiday celebrations, Light Up Middletown and new for 2021, the Holiday Whoopla, both held from late November through early January, are just a few of the many annual events and attractions that help make Middletown such an exceptional city in which to live, work, and play!



Downtown "Holiday Whoopla" 2021

City Government

Middletown was originally incorporated in 1833 and has operated under a Home Rule city charter since 1913. The city is governed by a five-member City Council, including a directly elected Mayor. The Council meets on the first and third Tuesday of the month in the Council Chamber on the lower level of the City Building. The business meeting begins at 5:30 PM.



Middletown City Building and plaza

All elective municipal officers are nominated by a petition of at least fifty (50) of the electors of the City and filed with the board of elections. City Council elects a Vice Mayor at the first meeting in January at which newly elected members assume their duties of office.

City Council appoints a City Manager, who performs the duties in the City Charter. The City Manager is the Chief Administrative Officer and the head of the administrative branch of the city government. This position is responsible to the council for the proper administration of all affairs of the city.

The City Council appoints a variety of boards and commissions including the Civil Service Commission, the Park Board, the Board of Health and Environment and many others.

Downtown



Downtown – Sunset on Central Avenue facing west

The Downtown Middletown District is experiencing a new renaissance through regional arts, events, entertainment and education. The vibrant, historical downtown experience offers a rich history and notable architecture, featuring a charming historic district lined with 18th- and 19th-century mansions and churches. Cafes and eateries please both the eclectic and connoisseur.

Shopping the Downtown District's studios, galleries and boutiques provides an exceptional retail atmosphere for our residents and many visitors. Middletown has many big city advantages and the friendliness of a small town! Shoppers can also browse through a variety of stores along I-75 in Middletown. Also located within close proximity to the City are several additional shopping malls, as well as numerous specialized stores.



Downtown "Thunderfest" 2021

Recreation

Three golf courses are located within or near the City of Middletown and include the Brown's Run Country Club, Wildwood Golf Club, and Forest Hills Country Clubs.

Skydiving lessons, tandem skydiving, and skydiving team training is available at the Middletown Regional Airport by Start Skydiving/Team Fastrax.

A river trail for the avid biker, runner, or skater begins just north of Middletown, at the south end of Franklin and runs fifty-seven miles north to Piqua, Ohio. Middletown's bike path is currently 8.9 miles and runs from Trenton (State Route 73) near the Great Miami River Bridge to the Franklin city limits. There is also a ten mile segment in nearby Hamilton, Ohio. Work is to connect the Middletown bike path to Franklin, was completed in 2021. The Great Miami Recreational River Trail stretches its way through Warren, Montgomery, Miami, and Butler Counties hugging the Great Miami River for nearly the entire trail. There are museums, picnic areas, historic downtowns, and plenty of beautiful parklike scenery to take in along the way.

In August 2018, the City of Middletown, in conjunction with MetroParks of Butler County, used a \$1 million grant from the Ohio Department of Natural Resources to open the new \$1.4 million MetroParks River Center at Bicentennial Commons along the Great Miami River near downtown Middletown. The River Center provides drinking water, restrooms, and a meeting space that can be reserved. The Great Miami Recreational River Trail and River Center are both popular attractions for local residents and out-of-town visitors.



Hot air balloons float high above Smith Park and the Middletown Regional Airport during the Ohio Challenge held annually in July

Twenty-nine parks throughout the City provide casual enjoyment, sports and recreation. Additionally, several state parks are within easy driving distance, including Hueston Woods, Caesar's Creek, and Germantown Dam.



Sunset Park after recent renovations

Middletown's park system includes:

- Playground equipment at 22 developed parks
- 2 nature interpretive areas
- Picnic shelters
- 1 stocked fishing pond
- A community center
- 2 softball complexes
- 1 baseball field
- 2 soccer complexes
- 2 double sand volleyball courts
- Baker Bowl Skate Park
- 2 Splash Pads
- Pickle ball courts
- 22 basketball courts with lighting provided on 4 courts
- 8 tennis courts with lighting provided on 4 courts
- 3 bike/hiking trails
- Governors Square for downtown events such as concerts
- Port Middletown, a miniature working lock system
- A lock tender's museum

Education



Newly renovated Middletown High School

The Middletown City School District is well known for its strong, comprehensive educational programs. Curriculum improvement, instruction and support services are the focal point of the district. To maintain a contemporary educational program, the course of study for each subject area is reviewed by a committee comprising of teachers and administrators who recommend revisions to the curriculum and modernized instructional resource material.

The educational program includes a variety of teaching methods and instructional programs and extracurricular activities to meet students' special needs and interests.

Individually, the staff and students consistently earn local and state recognition. Middletown High School graduates are accepted into the best colleges and post-secondary institutions in the country.

In 2003, the Middletown community passed a \$75.8 million bond issue to replace or remodel all of Middletown's elementary schools with state of the art school buildings. Again in 2014, voters went back to the polls approving a \$95 million bond issue to construct a new middle school on the current high school campus, as well as additions and renovations to the high school, including additional classroom space and a new competition gym. These accomplishments are the result of an ongoing team effort that involves the dedication and hard work of students, administrators, teachers, support staff, and community members.



Newly constructed Middletown Middle School adjacent to the renovated Middletown High School

Post-Secondary Education

Miami University Middletown is a regional campus of Miami University, a highly regarded state-assisted university with a national reputation and ranked in the top 100 colleges in the United States. A commuter campus, Miami Middletown offers certificate programs, associate degrees, bachelor's degrees, and beginning course work for most four-year degrees.



Johnston Hall at Miami University Middletown Campus

A variety of post-secondary vocational opportunities are also offered at Butler County Vocational. Core academics at Butler Tech have seen a corresponding advance in order to better prepare a growing number of high school students for entry into college.



Cincinnati State Middletown Campus

Cincinnati State Technical and Community College opened a branch campus in September 2012. The Cincinnati State Middletown Campus, located in downtown Middletown, offers residents of Butler, Warren, Preble, Montgomery, and Northern Hamilton counties a variety of associate's degree and certificate programs that can be completed entirely on the Middletown Campus, entirely online, or through a combination of both. Additionally, a number of programs can be started on the Middletown Campus and completed on the Clifton Campus. The Middletown Campus also offers short-term, customized training programs from Cincinnati State's Workforce Development Center.

Greentree Health Science Academy opened its doors in 2011 with a new facility that offers various education levels in health care. The Warren Career Center, Miami University, and Cincinnati State Technical and Community College offer classes from high school programs to industry credentials and from Associate Degrees to Bachelor's Degrees.

The Southwestern Ohio and Northern Kentucky region is home to more than ten other highly rated colleges and universities.

Health Care



Atrium Medical Center on Premier Health Campus

Premier Health Campus is Middletown's 260 acre site that offers an array of services and medical needs. A complete range of health services for adults and children. These services include advanced health care, family counseling, various services for the handicapped and developmentally disabled, a hospice, health career education, skilled nursing for seniors and more.

The premier health campus includes the following facilities:

- Atrium Medical Center, formerly Middletown Regional Hospital, with a 328-bed capacity is accredited at the highest possible level, and offers a full range of medical services including cardiology, surgery, comprehensive cancer care, sports medicine, pediatrics, mental health care, a family birth center, and an alcohol and drug treatment program.
- Behavior Health Pavilion offers expanded inpatient and outpatient programs.
- Bidwell Surgery Center is a stand-alone outpatient surgery facility with state-of-the-art operating rooms.
- The Cincinnati Eye Institute is a team of internationally recognized doctors who are leaders in vision research. They treat more complex and more routine conditions than any other facility or hospital all while investing heavily in the latest technology.
- The Compton Center is a cancer care center that has been awarded with the Outstanding Achievement Award twice by the American College of Surgeons' Commission on Cancer.
- Dayton Children's Specialty Care Center is an extended partnership with the Children's Medical Center of Dayton, welcoming a growing team of pediatric specialists.
- Greentree Health Science Academy is a unique collaborative effort of Miami University, Warren County Career Center, Cincinnati State and Atrium Medical Center, offering health care education at high school and college levels.
- Professional Building houses the Atrium Medical Center Pharmacy, several Heart Center services, physician offices and the Wilbur and Mary Jean Cohen Women's Center.
- Otterbein Senior Lifestyle Choices is an innovated skilled nursing care and rehabilitation facility.
- Atrium Great Miami Family YMCA includes a wellness center, child care center, along with the traditional YMCA health fitness management.

The Dayton VA Medical Center's Middletown Community Based Outpatient Clinic opened in January 2011 near the Premier Health Campus, and serves over 2,500 area veterans. Among the services are primary care, optometry, podiatry, full-service laboratory, audiology, occupational and physical therapy, mental health services and pharmacy



Kettering Health Network – Middletown, Ohio



Kettering Health Network Reception Area - Middletown

In 2017, construction began on a new 65,000 square-foot, \$30 million Kettering Health Network Emergency Room/Outpatient facility. The completed fifteen acre campus now offers full-service emergency department, outpatient lab and imaging services and a medical building for physician practices. It has created one hundred twenty jobs, including registered nurses, respiratory therapists, imaging and lab technicians and support staff. A 2019 expansion has made room to accommodate growth and patient services such as the new Kettering Breast Evaluation Center.

Kettering Health Network Middletown is designed to serve the healthcare needs of the community. The center provides comprehensive care that is centered on the whole-patient-mind, body, and spirit.

Industry



Cliffs Steel Research & Innovation Center (formerly AK Steel)

AK Steel, now Cleveland-Cliffs, has been an important part of the Middletown community since 1899 when The American Rolling Mill Company first opened.

AK Steel was acquired in early 2020 by Cleveland-Cliffs, a Cleveland, Ohio based firm that specializes in the mining, beneficiation, and pelletizing of iron ore, employs 2,340 in Middletown, Ohio, including the Middletown Works, the Middletown Research and Innovation Center. Cliffs also occupies company offices in nearby West Chester Township.

The Cliffs Steel Research and Innovation Center, which opened in 2017, reflects a \$36 million investment in the area. The Research and Innovation Center further expands the company's capabilities to bring new steel products to the marketplace.

The Cleveland-Cliffs Middletown Works supplies three million net tons of raw steel annually. The Middletown facility is an integrated steel operation with carbon steel melting, casting, hot- and cold-rolling and finishing operations. Products include hot-rolled and cold-rolled carbon steels, enameling steels, electrogalvanized ZINCGRIP ELECTROSMOOTH steels, hot-dip galvanized ZINCGRIP products, aluminized carbon and stainless steels, all serving the automotive, appliance, heating, ventilation, air conditioning, culvert and distributions markets. Middletown is very proud of its history in the steelmaking industry.

NTE completed the Middletown Energy Center on Cincinnati Dayton Road in May, 2018. One of the cleanest, most efficient natural gas power plants in the nation. The 475-megawatt natural-gas-fired electric generating facility, created 300-400 construction jobs while being built and has created about thirty permanent jobs since the facility began operation. The \$500 million power plant provides clean, reliable power to 400,000 homes while serving as an economic development catalyst for the City and surrounding region.

Economic Outlook

The City has experienced more than \$1 billion dollars of investment made by area businesses since 2007. These investments include a variety of businesses including industrial, commercial, educational, restaurant, retail and medical facilities. What was once primarily a “blue-collar” steel and paper mill town has been diversified to include education and health care into the mix.



Downtown – Main Street facing north

An exciting new public-private partnership to revitalize and redevelop the Towne Mall that first opened in 1977 is now underway. The now renamed Towne Mall Galleria sits on thirty-one prime acres near I-75 in the City's east end. New industries, new commercial businesses, three college campuses and healthcare industry growth are definitely some things we can boast about. In addition, the East End is growing and the downtown area is being redeveloped. These are all tangible signs of growth. We are experiencing momentum and interest in the City.

Retail and tourism continue to grow. The downtown area has experienced new shops and restaurants. Downtown events like the Broad Street Bash; a summer concert series, First Friday; a series of concerts and events that take place on the first Friday of each month, Middletown Arts Festival; a free arts festival which features local artists and musicians, and Thunderfest; a car show featuring Hot Rods, Street Rods, Rat Rods, classic cars and motorcycles, are breathing new life into downtown.

Historic buildings in the downtown area are showing signs of new life with renovations in process and new market rate housing is in the works. This will complement other downtown revitalization projects, including the River Center, new restaurants, and other service facilities.

The Historic Goetz Tower, located downtown at the intersection of Central Avenue and Main Street, has completed demolition and in 2021 the eighty-eight year old Art Deco building will be transformed with street level offices and retail space and sixteen luxury apartments on the upper floors. This project was delayed in 2018 and 2019, due to a busted pipe that caused substantial flooding.

Residential development is also moving forward. The Renaissance development in Warren County, offers a variety of new home collections such as ranch, patio homes and two-story, all including two swimming pools, pavilion, walking trails, playground, basketball court, and open green spaces. In addition to Renaissance, new construction of sixteen to seventeen new homes on twenty-five acres is underway in the Sawyers Mill neighborhood featuring wooded cul-de-sac home sites. An additional two hundred sixty new homes in Sawyers Mill are being proposed for construction in the next several years. Market rate apartments have been constructed that offer the option of fine living with park like and clubhouse amenities and twenty-four hour maintenance for the resident.

In December 2017, the City established a PACE district. Property Assessed Clean Energy (PACE) laws allow property owners to borrow money through governmental loans or bonds to pay for energy improvements to their properties. The amount borrowed is typically repaid via a special assessment on the property tax bill over a period of up to thirty years. Any business making energy efficiency improvements anywhere in Middletown that meets the program requirements can use the PACE financing option for items such as roofs/windows/HVAC/insulation/lighting upgrades, etc.

Construction of a 612,730 square-foot speculative warehouse building, known as the OPUS project, along the Interstate-75 corridor began in May, 2018 and was completed in late 2019. The newly completed 75 Logistics Center is now home to Cintas and DHL. The Cintas Corporation provides highly specialized products and services to over one million customers. Cintas signed a ten-year lease on 255,314 square feet. This new space will serve as a First Aid & Safety Distribution Center. DHL, a Germany based global logistics company that specializes in international shipping, courier services and transportation leased the remaining 357,416 square feet.



75 Logistics Center – now home to Cintas and DHL

To attract new businesses and create new jobs the City must be ready, from roadwork to water, sewer, utilities and telecommunications-related upgrades such as fiber-optics. Collaboration and partnership with Butler and Warren County agencies, surrounding communities and various funding sources to execute this work is key to ongoing economic development success.

Gateway Enhancement Project

The City of Middletown, in cooperation with the Ohio Department of Transportation or ODOT, has invested \$150 million to dramatically improve the state Route 122 / I-75 interchange. Investment in infrastructure and transportation has been a catalyst for more development.

The interchange improvements increased the performance and aesthetics of Middletown's interstate exchange and provided a positive "front door" image for the City. Gateway beautification is vital to create an attractive regional image for new businesses and maintaining existing business.

Since the 2007 completion of the Atrium Medical Center on the Premier Health Campus, the area east of the interchange near Union Road has flourished with many new additions including the Atrium Great Miami Family YMCA, the Dayton VA Medical Center's Middletown Community Based Outpatient Clinic, the AK Steel Research and Innovation Center, and the newly constructed, Kettering Health Network.



Middletown landscape at northbound exit ramp on 122

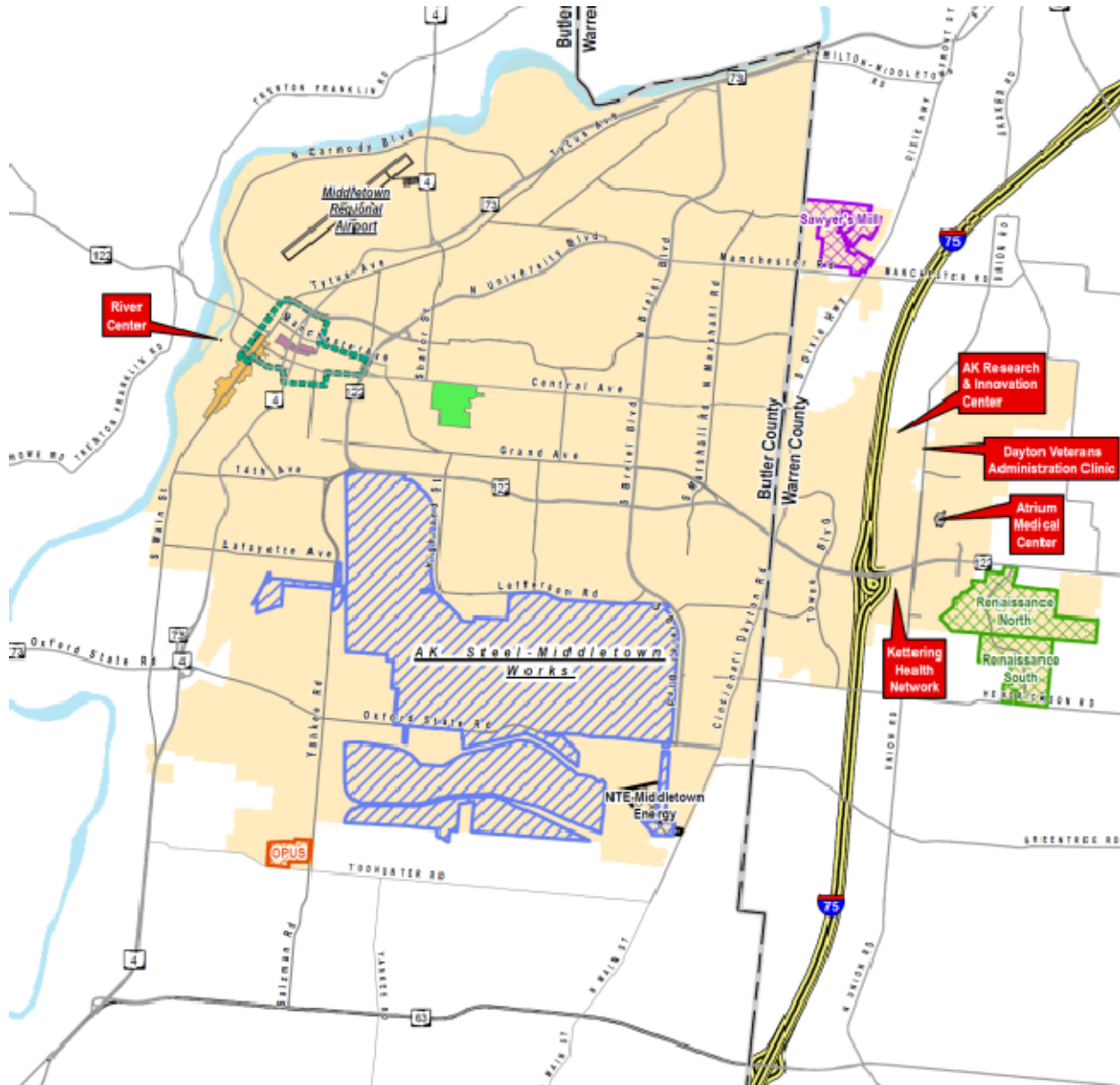


Interstate 75 – Middletown, Ohio exit at State Route 122 facing northwest

Aesthetic enhancements that have been installed in the area of the interchange include decorative signage, electronic message boards, decorative lighting, and a tasteful amount of hardscape and soft-scape elements. Upgrades and beautification will continue on the medians near the interchange and throughout the City in future years.



Interstate 75 – Middletown, Ohio exit at State Route 122 facing west



Map of Middletown



1 in = 1 miles

MIDDLETOWN

GEOGRAPHIC INFORMATION SYSTEMS

Legend

	OPUS		Central Ave Historic Dist
	Sawyer's Mill		Highlands Historic Dist
	Renaissance Area		S Main Historic Dist
	AK Steel-Middletown Works		
	NTE-Middletown Energy		
	Landmarks		
	Downtown		
	Great Miami River		
	Middletown Corp. Limits		
	County Line		

Capital Improvement/Infrastructure

A two-mile portion of Oxford State Road from Spurlino Way to Yankee Road has been reconstructed and widened to three lanes with water main replacement, and storm and sewer improvements. The \$6.6 million improvement project was completed in November 2017 and now opens up hundreds of acres to commercial and industrial development.

The Salzman Road extension project was completed in 2017. Salzman Road, a former dead-end road that served an industrial park in Monroe is now a major through route for heavy truck traffic to Middletown's MADE Industrial Park located near Todhunter Road on Yankee Road. Motorists now have a straight route into the south end of Middletown from State Route 63 in Monroe.

Work on Yankee Road, between Oxford State Road and Lafayette began in 2017 and was completed in spring of 2018. The \$5.97 million project consisted of a total reconstruction of the roadway, including widening, realignment, water main replacement, storm sewer improvements, and traffic signal replacement. The roadway pavement is now able to accommodate heavy truck traffic. This project will complement the two-mile widening and reconstruction of Oxford State Road from Yankee Road to Spurlino Way.

The Central Avenue project replaced 10,000 feet of waterline, and connected all residents to the new water source. This project also improved storm sewers, replaced some concrete curbs, gutters, sidewalks and drive aprons. Central Avenue was then paved between University Boulevard and Breiel Boulevard. Work continued into 2018 and 2019 with the relining of sewer manholes to prevent infiltration into the new pavement.

Work on the City of Middletown's first Environmental Protection Agency mandated Long Term Control Project took place in 2019 with completion in early 2020. The \$2.7 million Bulls Run to Sunset Park Project has corrected thousands of gallons of rainwater overflow into the City's sewer system by redirecting it into a one acre green infrastructure basin located at Sunset Park.



Pedestrian bridge installed at Sunset Park over LTCP project "green infrastructure basin"

The second Long Term Control Plan project was completed in late 2021. The \$10 million Lakeside Redirect Project will re-route storm water from the Lakeside area to the hydraulic canal near Smith Park on the City's northwest end. The Design process for a third Long Term Control Plan project will begin in 2022. The City of Middletown's consent decree with the EPA requires the design and construction of a 5.1 MG CSO storage tank to mitigate combined sewer overflows into the Great Miami River.

System upgrades continue to be a high priority for the City of Middletown. The water distribution system will be corrected of reoccurring problems and improvements will be made to prevent any unscheduled major repairs. The sewer collection system will have necessary maintenance and modifications to reduce unscheduled repairs and to reduce operating costs by decreasing infiltration and inflow into the collection system, thereby reducing the total flow of wastewater treated.

The water treatment division operates and maintains: 1 reservoir, 2 pumping stations, 4 elevated water storage tanks, and the City's 20 MGD treatment plant. The treatment process, which includes lime softening, dual media filtering, and chlorination and fluoridation, supplies a high quality, finished water that is unsurpassed in the region. The division provides an average of 8.3 million gallons of safe drinking water to its residents each day. Facility upgrades and maintenance are included each year in the Water Capital Reserve Fund budget.

The water reclamation treatment plant protects the health of the community and environment by reclaiming an average of 14.5 million gallons of wastewater each day from all residential, commercial, and industrial sources. From this process, two recycled products are provided- clean water discharged into the Great Miami River and approximately 15,000 dry tons/year of processed bio solids, which are applied to farm land for its nutrient and soil conditioning value. Facility upgrades and maintenance are included each year in the Sewer Capital Reserve Fund budget.

Approximately 22,000 MTUs (Meter Transmission Units) that were installed in 2005, are now reaching the end of their useful life. These units allow City staff to obtain remote readings from all meter locations for billing purposes and are used to monitor usage by City staff and/or the homeowner. Over the last several years we have begun the process of replacing the MTUs as they fail. Since the MTU's were all installed around the same time, the remaining MTUs are expected to begin failing within the next year. The MTU Replacement project is estimated to cost \$2 million which is split evenly between the water and sewer capital funds in the 2022 budget.

Middletown Regional Airport, which opened as an airport in 1946, and today is owned by the City of Middletown, received and utilized a \$1.1 million grant to repave all taxiways, ramps, and aprons in 2017. An antiquated weather system was replaced and airport lighting and other repairs were the focus for 2018. In 2019, pavement markings were upgraded with the assistance of an ODOT Grant for \$78,000. Future plans include an education hangar to be constructed at the airport that will house an avionics technician-training program and drone technology program and the utilization of another ODOT Grant

in 2020 for \$595,000 to construct a pond safety area, and \$504,000 for 2021 to repair and install airport fencing. Capital improvements continue in 2022 with an additional \$625,000 in grant monies to be spent on apron improvements to hangar areas.

Other recent airport repairs/updates made are the addition of sewer and water lines to accommodate storm water runoff over the taxiways and runways; paving; fencing; additional aircraft hangars; taxiways and runways to improve maneuverability; expanded ramp areas; and electronic landing systems. The City is continuing to invest in the facility's infrastructure to handle the growing number of tenants and traffic.

The South University Boulevard Bridge rehab design in 2019 was the beginning design phase for the replacement of the bridge deck, (including railings, sidewalks, and median). The bridge, built in 1968, is a four-span steel rolled beam bridge that currently carries six lanes of University Boulevard traffic over a Conrail Railroad. Work began on this project in late 2020 and was completed in 2021.

Replacement of the pavers at the City building will not only address safety issues but will also give a much needed facelift to the entrances and plaza surrounding the City building. The deteriorating walkway pavers that were installed in 1976 during City building construction, are in danger of becoming trip hazards and cause leakage to the City jail and police administrative offices that are built below the existing drive/proposed walkway and the City's parking lot.

On November 3, 2020, Middletown voters approved a ten year street paving levy. This dedicated bond issue effective January 1, 2021, added an additional 0.25% to the 1.75% income tax rate (now totaling 2%), and will allow for \$31.3 million to be spent on paving. This, and an additional \$4 million that was available due to historically low interest rates and a very competitive bid structure and process, are not the only paving projects on tap for Middletown in both 2021 and 2022. In total, the City of Middletown will be doing \$51 million in paving projects, totaling 200 lane miles or 1/3 of the City's total lane miles. This Street Levy had a huge impact on the 2021 budget, which was amended and supplemented due to the levy passing after the completion of the 2021 budget.

A total of \$6.6 million for Central Avenue Improvements is included in the 2022 Budget. Work to reconstruct a half mile segment of Central Avenue from University Boulevard to Verity Parkway (Canal St.) in downtown Middletown, will take place beginning in late February, 2022 with completion by December, 2022. The project will upgrade aging infrastructure that is in poor condition by replacing pavement, curb, sidewalk, water main and services, and street lighting. This project will also include rehabilitating the existing combined sewer, providing new storm sewer with sustainable storm water management, traffic calming, technology infrastructure, and other functional streetscape amenities consistent with the Middletown Downtown Master Plan.

The ODOT Urban Paving Program completed paving State Route 73 from Germantown Road to the city corporation limits in 2021. This program will resurface and reconstruct State Route 73 from Tytus Avenue and Germantown Road in 2022.

Local Street Paving project for 2022 consists of resurfacing and reconstruction of various streets throughout the City. The streets considered here have had no major rehabilitation for nearly twenty years and all have a Pavement Condition Rating less than sixty. This project will include restoration of curbs, gutters, driveway aprons, and sidewalks deemed defective by the City (at adjacent property owners' expense). Handicap ramps will be brought to current standards where necessary. Storm sewers, catch basins, and manholes will be repaired or replaced as needed.

The local street paving program for 2022 will pave the following streets (or portions of):

- 14th Avenue
- Audubon Drive
- Browning Street
- Byron Street
- Clayton Avenue
- Columbia Avenue
- Dubois Court
- Elwood Street
- Emell Way
- Flemming Road
- Frazer Drive
- Halifax Drive
- Harkie Drive
- Long Street
- Mary Etta Street
- Miller Road
- North Avenue
- Norwich Court
- Plain Street
- Plum Street
- Saybrook Drive
- Shawnray Drive
- Stoneham Court
- Winsford Court
- Woodridge Drive
- Worchester Place

****Preliminary list – Streets may change**

2021 PERFORMANCE METRICS

The City of Middletown performs a wide variety of services. Performance Metrics or Measures can assist in efficiency and effectiveness based on the goals and objectives of the City referenced in the Strategic Summary of this document. The City can use the performance data to make future managerial decisions regarding processes and procedures.

Finance Department:

- *Received “Certificate of Achievement for Excellence in Financial Reporting Reward” for 2019 fiscal year end Comprehensive Annual Financial Report. This was the 33rd year in a row to receive this award. The City has submitted this report for fiscal year 2020 and fully expect to receive this award again. We will submit the Comprehensive Annual Financial Report for fiscal year 2021 in June 2022.*
- *Received “Distinguished Budget Presentation Award” for the 2021 Budget. This was the 27th year in a row to receive this award.*
- *Received “Award for Outstanding Achievement in Popular Annual Financial Reporting” for the first time for the 2017 fiscal year and continued to receive this award for 2018 and 2019. The City of Middletown’s fourth annual report for fiscal year 2020 was submitted in June 2021. The City fully expects to receive the “Award for Outstanding Achievement in Popular Annual Financial Reporting” for the 2020 fiscal year. We will submit the 5th annual PAFR for fiscal year 2021, in June 2022, once the 2021 fiscal year end Comprehensive Annual Financial Report has been completed.*
- *Water and Sewer Administration opened a total of 3,658 accounts in 2021:*
 - *Commercial Accounts – 149*
 - *Industrial Accounts – 2*
 - *Residential Accounts – 3,484*
 - *Multi-Unit Accounts – 22*
 - *Miscellaneous Accounts - 1*
- *Water and Sewer Administration closed a total of 3,472 accounts in 2021:*
 - *Commercial Accounts – 144*
 - *Industrial Accounts – 2*
 - *Residential Accounts – 3,304*
 - *Multi-Unit Accounts – 22*
 - *Miscellaneous Accounts - 0*
- *Income Tax Division had 5,642 walk-in customers, 937 E-filers, and 508 new withholding accounts. Income tax revenue totaled \$35,440,902.94.*
- *Accounts receivables processed approximately 6,649 cash receipts.*

2021 PERFORMANCE METRICS

Finance Department, (continued)

- *Account payables issued 13,208 checks totaling \$63,244,183:*
 - *Water refunds – 807 checks totaling \$98,926*
 - *Income tax refunds – 657 checks totaling \$488,320*
 - *Vendor payments – 11,744 checks totaling \$62,656,937*
- *Payroll processed 152 payrolls, set up 59 new employees, closed out 56 employees who terminated employment (including seasonal and part-time), and issued term pays to 32 employees. (A yearly total of 40 term pays are included in total number of payrolls processed)*
- *Purchasing issued 702 purchase orders and held 22 bid openings*

Public Works Department

- *Electronics Maintenance – Traffic signals repaired – 762*
- *Parks/Grounds Maintenance – Trees removed & Planted – 115*
- *Parks/Grounds Maintenance – Trees trimmed & mulched – 343*
- *Parks/Grounds Maintenance – Hours removing brush and limbs – 1289*
- *Parks/Grounds Maintenance – Hours overseeing mowing contractors – 790*
- *Parks/Grounds Maintenance – Playground equipment repaired – 71*
- *Parks/Grounds Maintenance – Hours picking up litter & debris – 1,884*
- *Parks/Grounds Maintenance – Hours for special events – 2,039*
- *Parks/Grounds Maintenance – Hours for maintenance of splash pads – 158.25*
- *Parks/Grounds Maintenance – Hours treating with pre-emergent/herbicides – 315.50*
- *Parks/Grounds Maintenance – Hours spent on flowerbed maintenance/design – 805*
- *Municipal Garage – Fuel usage for City vehicles and equipment - \$449,776*
- *Sewer Maintenance – Cleaned 10,850 feet of sewer mains*
- *Storm Water/Sewer Maintenance – Lane miles swept - 1,484*
- *Streets Maintenance – Tons of asphalt used in pothole patching/water cut repairs – 757.25*
- *Streets Maintenance – Street signs repaired/replaced/removed – 251*
- *Streets Maintenance – Amount of AC20 (tar) used for potholes/water cuts – 1,053.5 gallons*
- *Streets Maintenance – Number of snow events – 12*

2021 PERFORMANCE METRICS

Public Works, (continued)

- *Streets Maintenance – Regular hours for snow removal (all divisions) – 578.75*
- *Streets Maintenance – Overtime hours for snow removal (all divisions) – 1,567.25*
- *Streets Maintenance – Tons of salt used during snow events – 3,172*
- *Water Reclamation – Millions of gallons of wastewater treated – 6,407.93*
- *Water Reclamation – Millions of gallons of wastewater treated (daily average) – 17.56*
- *Water Maintenance – Water mains repaired – 40*
- *Water Treatment – Millions of potable water produced – 3,800.11*

Police

- *Total calls for service- 34,862*
- *Total arrests – 3,909*
- *Total DUI arrests – 134*
- *Total traffic accidents – 1,016*
- *Total Citizen Complaints - 9*
- *Total “Use of Force” incidents – 66*
- *Total warrants served – 1,898*
- *Total cases assigned to Detectives – 410*
- *Total training hours – 3,877*

Fire

- *Total calls – 12,902*
- *Total Fire calls – 2,771*
- *Total EMS calls – 10,131*
- *Total Fire inspections – 140*

Law

- *Civil Division – Contracts reviewed – 264*
- *Civil Division – Legislation reviewed/drafted – 199*
- *Civil Division – Labor issues filed – 5*
- *Criminal Division – Pending cases in Middletown Municipal Court – 9,418*
- *Criminal Division – Letters sent (RE: private complaints) – 2*

2021 PERFORMANCE METRICS

Law, (continued)

- *Criminal Division – Letters created for MPD – 50*
- *Criminal Division – Appeals filed by/against the City – 2*
- *Office of Administrative Hearings – Notices of Civil Offenses sent by all departments – 198*
- *Office of Administrative Hearings – Number of hearings held for Notices of Civil Offense – 7*

Health

- *Birth Certificates issued – 4,432*
- *Death Certificates issued – 4,324*
- *Birth Certificates filed – 930*
- *Death Certificates filed – 1,215*
- *Indigent Cremations – 15*
- *Food Service Operations/Vending Inspections – 365*
- *Sewage Inspections - 165*
- *Retail Food Establishment Inspections – 131*
- *Swimming Pool Inspections – 100*
- *Meetings/Conference Calls*
 - Health Commissioner & Environmental Health Director:*
 - *ODH Conference Call*
 - *CDC Conference Call Coronavirus*
 - *COVID ODH Emergency After Hours Calls*
 - *Harm Reduction*
 - *Southwest Ohio Health Commissioner Meeting*
 - *Southwest Executive Steering Committee Meeting*
 - *Emergency Preparedness Meeting*
 - *HealthSpace Conference Call*
 - *Mass Vaccination Zone 3 Immunization Meeting*
 - *Suicide Prevention*
 - *Crisis Stabilization Unit Meeting*
 - *Unhoused/Homeless Meeting*

2021 PERFORMANCE METRICS

Health, (continued)

Community Meetings attended by Health Commissioner

- *BCDD Board Meeting*
- *Centerpoint Board and Program Committee Meeting*
- *Regional Exchange*
- *Child Fatality Review*
- *Family Children First Council (FCFC) and Executive Committee*
- *Hamilton County Harm Reduction*
- *State of Reality – YMCA*
- *Homeless Process with Positive Status – EMA, LHD, Hospitals*
- *A Day on Planning-Comprehensive Strategy for Health*

Economic Development

- *Creation of Middletown Port Authority*
- *Creation of Middletown Small Business Alliance – 75 registered members*
- *Phoenix Metals \$20M expansion/retention with 30 new jobs and 60 retained jobs*
- *Three businesses relocated to Middletown from surrounding cities*

Building Inspection

- *Permits issued 2,253*
 - *Single family 1,785*
 - *Multi-family 75*
 - *Commercial 332*
 - *Industrial/Others 61*
- *Inspections Made 6,451*
- *Fees collected for other departments \$751,464*
- *Construction Value*
 - *Residential \$35,502,255*
 - *Commercial/Industrial \$30,713,571*



SECTION 2

BUDGET OVERVIEW

INTRODUCTION

The City's Annual Operating Budget provides financial information regarding anticipated revenues and anticipated expenses. It is governed by the City's Multi-Year Financial Plan and is a financial forecast that is continually updated as situations and economic conditions change.

FINANCIAL PLAN

The Financial Plan serves multiple purposes. These purposes include, but are not limited to, providing the current and future financial status, alerts when changes must be made which allows for smoother transitions, as well as a guideline for budgeting and long term planning. The City of Middletown long-term financial plan reveals where we have come from and where we plan to go.

The financial planning process stimulates discussion and produces a long-range perspective for decision makers. It can be developed to achieve long-term sustainability in light of the City's objectives and financial challenges. It stimulates long-term and strategic thinking and can give unity on long-term financial direction. The financial planning process also serves as a useful tool for communications with internal departments/divisions.

The Financial Plan forecasts five years in the future and considers all appropriated funds. It is updated as needed to provide direction to the budget process. The plan contains years of financial history as well as the future forecasts. The forecast covers anticipated revenues, personnel changes, and total estimated expenditures for the current year, plus projections for the next four years. Revenues are categorized by major category and by fund. Revenue projections are based on historical data, trend, and the current economic conditions such as employment data, average personal income, housing market, gross domestic product, and debt. Future personnel needs and total expenditures are forecast by fund, by department, and by division keeping in mind the current goals along with City Council's priorities.

BUDGET PROCESS

The annual budgeting process for the City of Middletown begins with the preparation of the annual Tax Budget required by the State of Ohio. The estimated revenues and expenditures in the City's annual Tax Budget are the annual estimates developed in the City's Five-Year Financial Plan.

Under the laws of the State of Ohio, the total estimated revenues and cash balances for each city fund shown in the annual Tax Budget are the maximum amount that may be appropriated for each fund in the upcoming year. The City submits the Tax Budget to the Butler County Auditor after approval by City Council.

Soon after the annual Tax Budget is submitted, the Finance Department notifies each City Department that budget forms are ready. Each department is required to submit completed budget forms electronically to the Finance Department. The responses submitted by the departments list, in detail, each division's personnel requirements and other costs. The total amount requested by each department/division must not exceed the total departmental/divisional cost established in the Five-Year Financial Plan, and the Tax Budget. The City's strategic plan and financial plan are the tools that City leaders utilize to set long range goals and to plan for future projects. Service measures track the work that the individual departments/divisions are performing to coincide with the overall City goals.

The budget process can be amended when changes in revenue sources are realized. Notification of changes are then submitted for approval and appropriations are revised.

The City Manager and the Finance Department review the budget requests. After concurrence by the City Manager, the preliminary budget is prepared for detailed discussion with the City Council. City Council completes its work in October, and the budget is presented to the City Council in November in the form of an appropriation resolution. City Council passes the appropriation resolution, and the budget takes effect on January 1 of the New Year.

The following information outlines the major steps in the budgetary process:

BUDGET CALENDAR

<u>EVENT</u>	<u>DATES</u>	<u>PURPOSE</u>
Annual Tax Budget	Ohio Revised Code (ORC) requires submission to County by July 20th	Determine amount of property taxes to be levied Establishes total amount to be appropriated by fund for the ensuing year Provides data for determining the distribution of undivided local government fund revenues
Budget Packet	Distribution to City Departments / Divisions during June	Provides a format for budget needs for the year
Return of completed Budget Packets and City Manager Discussion with Departments	First week of August	Provides detailed budget requests for each Department / Division
Preliminary budget presented to City Council in open session	October	Allows elected officials to review the proposed budget and to make changes Allow for public input to proposed budget
Budget Amendments	Throughout the year as required	Revise as revenue sources are realized permitting an increase / decrease in appropriations as needed

Amendments to the Budget

The Ohio Revised Code Section 5705.40 states that any appropriation ordinance or measure may be amended or supplemented, provided that such amendment or supplement shall comply with all provisions of law governing the taxing authority in making an original appropriation and that no appropriation for any purpose shall be reduced below an amount sufficient to cover all unliquidated and outstanding contracts or obligations certified from or against the appropriation.

Budget Basis

The City of Middletown budget is prepared on a cash basis with the exception of depreciation charges in the proprietary funds and debt payments in the governmental funds.

The cash budgeting basis differs from the City's annual audited year-end financial statements. The City's audited financial statements are prepared in accordance with GAAP. Governmental Funds use the modified accrual basis of accounting for the fund statements while the government-wide financial statements use the full accrual basis of accounting. Proprietary funds use the full accrual basis of accounting.

For planning and legislative purposes, the Termination Pay Fund, City Income Tax Fund and Public Safety Levy Fund are counted as separate funds in the budget. These funds are included with the General Fund under the GAAP financial statements.

The major differences between the budget basis and the GAAP basis are:

- Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
- Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
- Outstanding year-end encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance (GAAP basis).
- Receipt and payment of year-end inter-fund loans are treated as other sources or uses (budget basis) rather than an increase or decrease in an asset or liability account (GAAP basis).

Capital Improvement Budgets

The City of Middletown's capital improvements are budgeted according to the City's Five-Year Capital Improvements Plan approved each year by City Council. The first year of the plan becomes the budget.

General capital improvements are financed with special assessments, debt, local income tax, grants, and the City's annual one mill capital improvements property tax levy. Capital improvements for the City's large Enterprise Funds (i.e., Water, Sewer, Storm Water, and Solid Waste) are financed with a combination of service charges, grants, and self-supporting debt. The smaller Enterprise Funds (Airport, Transit) rely heavily upon grants and local income tax revenues to supplement their budgets.

Capital Expenditures

Capital expenditures are defined as non-routine construction projects to either replace or improve an existing structure, highway, or operating system. Capital expenditures are budgeted in the City's capital project funds.

Fund Balances

The City of Middletown budgets on a cash basis. Fund balances at the beginning of 2021 are the beginning of the year cash balances. The 2022 beginning cash balances are estimated, assuming that all of the expenditures budgeted for 2021 are spent. Fund balances at the end of 2022 are unencumbered cash balances. All actual and budgeted expenditures shown in the budget are on a cash basis.

Balanced Budget

The City of Middletown's 2022 budget for all funds meets the State of Ohio's definition of a balanced budget. The State of Ohio requires that each fund's beginning of the year cash balances plus the fund's projected annual revenues are equal to the annual expenditure appropriation of each fund.

FISCAL HISTORY

In June 2017, Moody's downgraded the City of Middletown's bond rating from "Aa3" to "A1", citing a decreased tax base and poor economy. Although the City's finances were considered healthy, average debt, high pension exposure and other factors contributed to the downgrade.

Despite the Moody's downgrade, record income tax revenue was recorded for 2017. Large construction projects such as the NTE Power Plant, Kettering Health Network Emergency Room/Outpatient facility, and new school construction/remodeling by Middletown City Schools injected approximately \$1.3 million into City income tax revenue. A stronger economy also contributed. Overall, income tax revenue was up \$1.8 million.

Catastrophic employee healthcare costs caused the General fund to advance the Employee Benefits fund \$750,000 in 2015 and \$1,250,000 in 2016. Lower claims, changes to healthcare options and higher premiums have allowed the fund to rebound in the years following. The Employee Benefits fund was able to pay the General fund \$500,000 in 2018, \$500,000 in 2019 and another \$316,430 in 2020. Along with a reallocation of \$683,570

from an advance to a transfer, in 2020, the debt had been paid in full. Employee healthcare costs are significant and can escalate substantially from year to year.

To improve financial sustainability, the City implemented a new pay and benefits process beginning with employees hired after January 1, 2018. Legacy employees hired prior to 2018, reach top pay after seven years, with a 4.7% annual increase. Beginning in 2018, new employees now have reduced steps, and will reach top pay at twenty years. Vacation, Personal Day, Birthday and Sick Leave are replaced with annual Paid Time Off, with the new employees unable to bank more than four hundred hours. This allows these employees enough time off for long term illness, while limiting large payouts at termination. With an aging workforce, it is estimated that this program will save the City hundreds of thousands of dollars after five years of implementation.

In 2018, the City refinanced approximately \$10 million in existing General Obligation Debt. This will save Middletown \$1 million over the remaining ten year payment schedule. Income taxes continued to trend to the highest amounts in a decade. Year-end income tax revenue of \$24,941,368 was a 9.6% increase over the original budgeted amount of \$22,759,600 and a 3.7% increase over the 2017 actual amount of \$24,047,698. An estimated \$1,118,030 in construction income tax was received in 2018. This mostly being the result of large construction projects that began in 2016 and 2017. Property taxes increased 5.8% to \$4,464,753 in 2018 from the 2017 total of 4,221,807.

The Ohio unemployment rate in December 2018 was 4.6%, with Butler County ending the year at 4.1%. Butler County had an estimated Labor Force of 193,100 at the end of 2018, of which 185,100 were employed and 8,000 were unemployed.

City Income Tax revenues were up \$1.2 million (December 2019 YTD) compared to December 2018 YTD receipts. The Public Safety Levy was up \$171,000 for the same time period. The amount collected through December 2019 was 5.80% above the 2018 actual. The 2019 income tax revenue budget was \$19,995,910, and actual collections were \$22,573,538. Revenue exceeded budget by \$2,577,628. An estimated \$810,508 was received in construction income tax.

The 2019 actual revenues showed a substantial decrease of \$492,000 from the 2018 actual, in General Fund Intergovernmental revenue due to a reduction in the Staffing for Adequate Fire and Emergency Grant (SAFER) to pay for twelve firefighters and no Assistance Firefighter Grant (AFG) that pays for equipment upgrades for the Middletown Division of Fire. The City received approximately \$750,343 in reimbursements from the SAFER Grant and an additional \$337,690 from the AFG Grant in 2018. The City was granted an extension in 2019 to use a remaining \$404,000 on the SAFER Grant.

After receiving \$1.5 million in grants for pavement rehabilitation and runway lighting improvements from the Ohio Department of Transportation and \$480,000 from the Federal Aviation Administration for an airport layout/master plan, the City plans to use those improvements to attract more businesses both at and around the airport. An estimated \$2.4 million in capital improvements will be spent at the Middletown Regional Airport in the next several years, with \$207,000 being spent in 2019 and an additional \$630,000 to be spent

in 2020 and \$504,000 in 2021. An education hangar will soon be constructed that will house an avionics technician-training program and drone technology program.

The City began 2020 strong with historic income tax revenue, a 4.3% unemployment rate, and many big plans for infrastructure improvement and workforce development. On March 9, 2020, Middletown along with the rest of Ohio were stunned at the confirmation that the COVID-19 coronavirus was present in our state. To avoid the imminent threat of the virus, a State of Emergency was declared by our Governor and a Stay-at-Home Order went into effect on March 23, 2020. Under the Stay-at-home order, only essential businesses were allowed to stay open under the direction of the State Health Director. Restaurants were permitted to serve food as take-out only, daycare centers, all places of public amusement, and schools were closed. Groups of more than ten people and non-essential travel were prohibited under the order.

Beginning May 1, 2020 the Stay Safe Ohio Order saw the beginning of business re-openings and a baseline for additional activities and when they would be allowed to reopen. Residents were encouraged to support local businesses as much as possible, all while minimizing social interactions and practicing mask wearing and proper hand sanitizing efforts.

The COVID-19 pandemic had/has brought unprecedented economic uncertainty upon us, impacting revenues and budgets throughout the State, County, and the City of Middletown as companies have been shut down and employees are not working. The unemployment rate in Middletown soared from 4.4% in March, 2020 to 14.1% in April, 2020 and 11.2% in May, 2020.

The pandemic was projected to negatively impact income tax revenue by \$2.2 million for 2020, however, with financial aid from the Coronavirus Aid, Relief, and Economic Security Act, (CARES Act), the General Fund year-end balance projections remained as anticipated. The pandemic negatively impacted YTD Income Tax Revenues by approximately \$2,239,636. The 2020 Income Tax Revenue Budget was \$1,877,761 less than the 2019 actual revenue, meaning we ended 2020 \$361,875 below projections. With the addition of Cares Act funding the General Fund surpassed projected revenue overall at 105%. The 2020 year-end General Fund unencumbered balance of \$9,227,389 included \$2,205,218 of CARES Act funding used for Public Safety salary reimbursement.

The largest increase in the 2021 Budget was intergovernmental revenue, due to grant monies paying 100% for the replacement of one bus and the addition of four new commuter buses to the Transit division of the City Manager's Department. While most revenue sources decreased in the 2021 budget, the overall budgeted revenue increased by 9.44% due to the 39.37% increase in intergovernmental revenue. Overall expenditures increased by 59.64%, due to a 234.08% increase of capital outlay. This large increase was due to newly scheduled paving projects that resulted from the passing of a new Street Levy. In November 2020, Middletown voters approved a City Income Tax increase of 0.25% (going from 1.75% to 2%) to be earmarked for Streets beginning in January 2021 and for the next ten years. The \$31.3 million in revenue will be spent on paving. This and an additional \$4 million that was available due to historically low interest rates and a very

competitive bid structure, along with already scheduled paving projects will allow the City to spend \$51 million paving approximately 200 lane miles of City roads or 1/3 of the City's total lane miles. The City will be able to accomplish this in the first two years of the levy due to the issuance of Special Revenue Debt.

Current Financial Environment

Along with Long Term Control Plan projects, paving, sewer system upgrades and water distribution system upgrades are the major capital improvement projects for 2022. Street paving projects will continue to be and are still high priority after years of limited funding and neglect.

In 2022, revenue is expected to increase by 6.51% primarily due to Intergovernmental revenue increasing by 19.35% from the 2021 budget of \$17,934,137. This is due to the large federal grant for the reconstruction of Central Avenue between Verity Parkway and Charles Street. The City will also issue \$15.1 Million in debt for several water and sewer capital improvement projects in 2022. Expenditures will show a decrease in 2022 due to the large encumbrance for the Street Levy Project occurring in 2021. Capital Outlay sees a decrease of 33.04% from the 2021 budget total of \$60 Million to \$40.2 Million in the 2022 budget. The 2022 ending fund balance projection of \$74.4 Million which is 5.75% higher than the 2021 projected ending balance of \$70.3 Million.

The City's investment portfolio continues to generate modest gains in the current interest rate environment. With some daily fluctuation, the City now has around \$56 Million invested in its primary investment portfolio. This represents a \$5 Million increase in light of income tax collection throughout 2021. These dollars make up the City's primary grouping of passive funds utilized for interest income generation. The City is in the process of rebalancing its investment portfolio in terms of blended maturity dates for investments to better align with known near-term outlays and the evolving interest rate environment.

The American Rescue Pan Act of 2021, also called the COVID-19 Stimulus Package or American Rescue Plan is a \$1.9 Trillion economic stimulus bill passed by United States Congress and was signed into law by President Joe Biden on March 11, 2021, to speed up the United States' recovery from the economic and health effect of the COVID-19 pandemic and the ongoing recession. Included among the provisions in the Act is \$350 Billion in direct aid to State and local governments. Within that total, Cities and Counties are to receive \$130.2 Billion and Cities alone will receive \$65.1 Billion. Nationally, there is \$45.57 Billion set aside for so-called "metro" Cities and in the State of Ohio there are thirty-five such designated "metro" Cities, of which Middletown is one, that will share \$2.24 Billion. Middletown will receive approximately \$18.9 Million. This influx of funds will have a significant impact on the 2022 budget once projects and uses are decided. Once this has occurred there will be amendments and supplemental appropriations to the 2022 budget. These funds will have a transformational effect on our City.

For 2022, the City has a robust plan to continue to make capital investments in infrastructure and equipment. Economic development and redevelopment is also a key focus for this budget year.

Current Major Fund Financial Pro Forma Projections are as follows:

General Fund

GENERAL FUND	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2023 Projected	2024 Projected	2025 Projected	2026 Projected
BEGINNING BALANCE: 1/1	\$4,505,440	\$5,748,060	\$8,636,332	\$9,659,035	\$11,327,134	\$10,041,059	\$9,916,665	\$9,791,027	\$9,664,133	\$9,535,969
PROJECTED REVENUES										
PROPERTY TAXES	2,450,335	2,594,843	2,660,876	2,801,073	2,921,020	3,166,104	3,197,765	3,229,743	3,262,040	3,294,661
LICENSES & PERMITS	387,095	455,002	395,806	517,802	443,029	550,000	555,500	561,055	566,666	572,332
INTERGOVERNMENTAL	1,849,784	2,257,346	1,764,626	1,356,590	1,411,379	1,647,001	1,663,471	1,680,106	1,696,907	1,713,876
FINES & FORFEITURES	7,478	8,138	16,737	15,710	30,095	22,000	22,220	22,442	22,667	22,893
CHARGES FOR SERVICES	4,453,777	4,680,524	4,370,948	4,366,899	4,606,043	4,745,792	4,793,250	4,841,182	4,889,594	4,938,490
INTEREST INCOME	72,145	114,958	264,645	169,816	110,427	112,000	113,120	114,251	115,394	116,548
RENTALS AND LEASES	76,226	98,412	88,937	67,941	72,121	71,323	72,036	72,757	73,484	74,219
MISC. REVENUE	1,244,452	1,843,050	1,513,720	3,269,581	2,964,850	1,285,255	1,298,108	1,311,089	1,324,200	1,337,442
INCOME TAX & PS LEVY TRANSFERS	18,398,694	18,798,213	19,761,000	18,196,950	18,810,754	20,627,538	20,833,813	21,042,152	21,252,573	21,465,099
TRANSFERS-IN	2,485,612	2,937,112	2,617,000	5,904,130	2,715,777	2,825,325	2,853,578	2,882,114	2,910,935	2,940,045
TOTAL REVENUES	31,425,598	33,787,598	33,454,295	36,666,492	34,085,495	35,052,338	35,402,861	35,756,890	36,114,459	36,475,603
PROJECTED EXPENDITURES										
TOTAL PERSONAL SERVICES	22,463,972	23,130,515	24,042,294	24,370,044	25,597,873	26,629,231	26,895,523	27,164,479	27,436,123	27,710,485
CAPITAL OUTLAY	808,898	1,122,770	1,239,981	2,465,904	2,650,641	1,597,645	1,613,621	1,629,758	1,646,055	1,662,516
OTHER	6,910,108	6,646,041	7,149,317	8,162,445	7,123,056	6,949,856	7,019,355	7,089,548	7,160,444	7,232,048
TOTAL EXPENDITURES	30,182,978	30,899,326	32,431,592	34,998,393	35,371,570	35,176,732	35,528,499	35,883,784	36,242,622	36,605,048
ENDING BALANCE 12/31	\$5,748,060	\$8,636,332	\$9,659,035	\$11,327,134	\$10,041,059	\$9,916,665	\$9,791,027	\$9,664,133	\$9,535,969	\$9,406,525
	20.5%	28.6%	31.3%	34.9%	28.7%	28.0%	27.8%	27.2%	26.6%	26.0%

Income Tax

INCOME TAX	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2023 Projected	2024 Projected	2025 Projected	2026 Projected
BEGINNING BALANCE: 1/1	\$117,293	\$445,733	\$380,773	\$466,091	\$76,872	\$571,541	\$229,561	\$181,242	\$429,520	\$977,361
PROJECTED REVENUES										
INCOME TAXES	24,495,698	24,941,368	26,309,538	23,726,902	28,360,097	29,367,073	29,660,744	29,957,351	30,256,925	30,559,494
TOTAL REVENUES	24,495,698	24,941,368	26,309,538	23,726,902	28,360,097	29,367,073	29,660,744	29,957,351	30,256,925	30,559,494
PROJECTED EXPENDITURES										
TOTAL PERSONAL SERVICES	504,462	554,600	586,430	589,851	650,919	658,447	658,447	658,447	658,447	658,447
CONTRACTUAL SERVICES	40,503	59,041	39,009	31,831	46,424	47,440	47,440	47,440	47,440	47,440
COMMODITIES	4,987	5,316	8,218	5,955	7,000	6,520	6,520	6,520	6,520	6,520
CAPITAL OUTLAY		11,348	4,673		1,000	1,000	1,010	1,020	1,030	1,041
TRANSFERS OUT	23,617,306	24,376,022	25,585,890	23,488,485	27,160,085	28,995,646	28,995,646	28,995,646	28,995,646	28,995,646
TOTAL EXPENDITURES	24,167,258	25,006,327	26,224,220	24,116,122	27,865,428	29,709,053	29,709,063	29,709,073	29,709,083	29,709,094
ENDING BALANCE 12/31	\$445,733	\$380,773	\$466,091	\$76,872	\$571,541	\$229,561	\$181,242	\$429,520	\$977,361	\$1,827,761
	2.8%	1.6%	1.9%	0.3%	2.4%	0.8%	0.6%	1.4%	3.3%	6.2%

Health

HEALTH FUND	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2023 Projected	2024 Projected	2025 Projected	2026 Projected
BEGINNING BALANCE: 1/1	\$106,300	\$169,128	\$154,490	\$98,490	\$714,449	\$942,781	\$661,845	\$433,838	\$224,936	\$84,913
PROJECTED REVENUES										
INTERGOVERNMENTAL	38,404	72,587	18,335	522,628	480,783	59,135	65,000	65,230	75,000	75,750
CHARGES FOR SERVICES	264,263	209,955	282,210	281,474	281,525	306,235	309,297	312,390	315,514	318,669
MISC. REVENUE	75,356	82,514	76,472	133,959	5,000	133,953	135,293	140,000	145,000	146,450
TRANSFERS-IN	150,000	150,000	150,000	441,918	241,500	103,500	155,000	175,000	235,000	350,000
TOTAL REVENUES	528,023	515,056	527,017	1,379,979	1,008,808	602,823	664,590	692,620	770,514	890,869
PROJECTED EXPENDITURES										
TOTAL PERSONAL SERVICES	387,467	437,023	489,218	620,754	652,928	674,534	681,279	688,092	694,973	701,923
CAPITAL OUTLAY	4,796	4,796	4,796	61,262	4,800	4,800	4,848	4,896	4,945	4,995
OTHER	72,932	87,874	89,002	82,005	122,748	204,425	206,469	208,534	210,619	212,725
TOTAL EXPENDITURES	465,195	529,693	583,016	764,021	780,476	883,759	892,597	901,523	910,538	919,643
ENDING BALANCE 12/31	\$169,128	\$154,490	\$98,490	\$714,449	\$942,781	\$661,845	\$433,838	\$224,936	\$84,913	\$56,139
	37.8%	33.2%	18.6%	122.5%	123.4%	84.8%	49.1%	25.2%	9.4%	6.2%

Table 2.1 Major Fund Financial Plans

MAJOR PROGRAMS AND FUNCTIONS

Public Safety - \$24.5 million

Approximately \$24.5 million, a \$547,820 or 2.19% decrease over the 2021 budget of \$25.1 million, is appropriated for public safety which includes police and fire protection. The General Fund which is supplemented by the Public Safety Levy Fund, supports the majority of the funding. Special Revenue Funds also provide support to this function.

Division	2021 Budget	2022 Budget	Increase/Decrease Percentage	Increase/Decrease Amount
Total Public Safety	\$ 25,063,444	\$ 24,515,624	-2.19%	\$ (547,820)

Table 2.2 Major Programs and Functions - Public Safety

The Police Division's mission is to control crime and disorder, arrest and prosecute offenders, ensure the safety of the motoring public and to maintain public peace. In 2018, one Police Sergeant and six Patrol Officers split from the Criminal Investigation Division to form the new Narcotics Division, a special investigative unit combating the growing heroin problems that affect our area.

The Middletown Division of Police have a total of four Canine Officers that assist in drugs, patrol, and apprehension. They have proved to play a vital role in the Police Division's mission.

In 2022, there is an addition of one new Patrol Officer. This Officer will focus primarily on traffic patrol.



The Law Enforcement Mandatory Drug Fine Fund will assist in funding special operation investigations and narcotic operations. The Police Grant Funds will support overtime for traffic control issues, specifically driving under the influence. Funds are also budgeted for educational purposes. School and educational supplies for Safety Town will be purchased for elementary school children. Also overtime shifts are scheduled each month for educational programs, directed at DUI enforcement. The Enforcement Education Fund provides funding to various educational programs that will be available at the "National Night Out" event.

Fund	Division	2021 Budget	2022 Budget	Increase/Decrease	2021	Percentage of 2021 budget	2022	Percentage of 2022 budget
100	Police Administration	\$ 1,022,942	\$ 722,929	-29.33%	\$ 1,022,942	7.52%	\$ 722,929	5.30%
100	Criminal Investigation	1,608,689	1,510,810	-6.08%	1,608,689	11.82%	1,510,810	11.08%
100	Narcotics	805,039	777,537	-3.42%	805,039	5.92%	777,537	5.70%
100	Uniform Patrol	6,671,520	7,210,142	8.07%	6,671,520	49.04%	7,210,142	52.86%
100	Police Services	356,627	369,113	3.50%	356,627	2.62%	369,113	2.71%
100	Dispatch	1,446,644	1,425,206	-1.48%	1,446,644	10.63%	1,425,206	10.45%
100	Jail	1,378,675	1,339,485	-2.84%	1,378,675	10.13%	1,339,485	9.82%
242	Law Enforcement Trust	60,000	60,000	100.00%	60,000	0.44%	60,000	0.44%
243	Mandatory Drug Fine	168,743	163,743	-2.96%	168,743	1.24%	163,743	1.20%
251	Police Grants	86,046	60,443	-29.76%	86,046	0.63%	60,443	0.44%
	Total Police	\$13,604,925	\$13,639,408	0.25%	\$ 13,604,925	100.00%	\$13,639,408	100.00%

Table 2.3 Major Programs and Functions - Police

The Fire Division's mission is to protect life and property from fire and other hazards. Fire suppression, fire prevention, public education, fire cause determination, hazardous material response, and emergency medical services are measures taken to fulfill this mission. In 2016, the Division of Fire was awarded the Staffing for Adequate Fire and Emergency Response Grant. This allowed the department to add an additional twelve Firefighter EMT positions in late 2016 and early 2017. In November 2017, an additional three new City funded Firefighter EMT positions were added and three veteran Firefighter Paramedics in the Fire Operations division were promoted to Administrative Lieutenants and moved to the Fire Training/Prevention division. These new Lieutenant positions now allow for better work on preventive services. These three Lieutenants focus on Community Paramedicine, Special Operation Responses, and a Community Risk Reduction Program. The 2020 budget included keeping all the firefighters previously funded by the Staffing for Adequate Fire and Emergency Response Grant (SAFER) and added two new Firefighter/EMT positions. Fire Training/Prevention division elevated one Lieutenant position to a Captain in 2021. The 2022 budget sees the addition of three Firefighter EMT positions. The EMS Fund supplements the Fire Division's budget to assist with training. Training is essential to maintain certifications required by local, state, and federal agencies. More than one-hundred hours are spent on training each year for fire and emergency medical services.

In 2017 the Middletown Division of Fire added an arson detection tool and new member all in one. Scottie, a Labrador Retriever Mix, born 1/1/2015, is the department Accelerant Detection Canine. He was close to being euthanized when the Middletown Police Department Canine trainers and Middletown Fire Investigators thought he would make a great addition to the Middletown Division of Fire, assisting in solving suspicious fires.



Fund	Division	2021 Budget	2022 Budget	Increase/Decrease	2021	Percentage of 2021 budget	2022	Percentage of 2022 budget
100	Fire Administration	\$ 442,859	\$ 459,486	3.75%	\$ 442,859	3.86%	\$ 459,486	4.22%
100	Fire Operations	10,340,302	9,685,490	-6.33%	10,340,302	90.24%	9,685,490	89.05%
100	Fire Prevention	666,508	722,390	8.38%	666,508	5.82%	722,390	6.64%
229	EMS	8,850	8,850	0.00%	8,850	0.08%	8,850	0.08%
	Total Fire	\$11,458,519	\$10,876,216	-5.08%	\$ 11,458,519	100.00%	\$10,876,216	100.00%

Table 2.4 Major Programs and Functions - Fire

Community Environment - \$3.1 million

Community environment encompasses quality of life issues and values. Planning, building inspection, nuisance abatement, neighborhood stabilization, and community development are functions of community environment.

Administration, a past division of the now dissolved Administrative Services Department, will not have a budget in 2022. The newly formed Development Services Department will now oversee the Federal Grant Funds and consists of the Planning & Zoning and Building Inspection divisions. The 2022 Budget reflects the transfer of five code enforcement positions to Planning & Zoning from the Police Administration budget and the addition of a new City Planner position.

For 2022, the Nuisance Abatement Fund has a budget of \$331,000, a slight increase of \$1,000 or 0.3% over the 2021 Budget of \$330,000. In 2020, Nuisance enforcement costs were \$327,226.

The Community Development Escrow Fund had actual expenditures of \$101,701 in 2020 and a \$249,138 budget for 2021. The 2022 budget is \$106,138.

Community Development Act 1974 Fund and the HOME Fund (down payment assistance) are also federal funded programs totaling nearly \$1.1 million. These programs include code enforcement, property rehabilitation, and assistance for community based programs.

The Building Inspection 2022 budget of \$586,381 is \$40,553 or 7.43% higher than the 2021 budget. This is due to higher capital outlay costs in 2022. Actual costs were \$485,673 in 2020.

Planning sees the largest increase of 128.73% from the 2022 budget of \$915,019, to the 2021 budget of \$400,049. This increase is primarily due to the transfer of five Code Specialist positions from Police Administration.

Fund	Division	2021 Budget	2022 Budget	Increase/Decrease	2021	Percentage of 2021 budget	2022	Percentage of 2022 budget
100	Administration	\$526,649	\$0	-100.00%	\$526,649	14.39%	\$0	0.00%
100	Building Inspection	545,828	586,381	7.43%	545,828	14.91%	586,381	19.21%
100	Planning & Zoning	400,049	915,019	128.73%	400,049	10.93%	915,019	29.97%
254	HOME Program	290,000	355,200	22.48%	290,000	7.92%	355,200	11.64%
260	Nuisance Abatement	330,000	331,000	0.30%	330,000	9.01%	331,000	10.84%
429	Community Development Act 1974	1,319,000	758,985	-42.46%	1,319,000	36.03%	758,985	24.86%
736	Community Development Escrow	249,138	106,138	-57.40%	249,138	6.81%	106,138	3.48%
	Total Community Environment	\$3,660,664	\$3,052,723	-16.61%	\$3,660,664	100.00%	\$3,052,723	100.00%

Table 2.5 Major Programs and Functions – Community Environment

Capital Improvements - \$30.3 million

A total of \$30.3 million is budgeted for capital improvements and items associated with those capital improvements. This is an increase of 51.66%, over the 2021 budget of \$20 million. The majority of the budgeted improvements are as follows:

- Enterprise Funds (Water, Sewer, Storm Water & Airport) budgeted \$22.6 million
- Capital Improvement Fund budgeted \$6.1 million
- Special Assessment Funds budgeted \$1.2 million
- Computer Replacement Fund budgeted \$0.4 million

The Special Assessment Fund for the 2022 Budget is the 2022 Sidewalk, Curb and Gutter Program Fund. The 2019, 2020, and 2021 Sidewalk, Curb and Gutter Program Funds have no expenditures budgeted for 2022. Property owners, the beneficiaries of these projects, are assessed for the cost of these projects.

The Capital Improvements Fund budgeted \$6.1 million for 2022. Street improvements are the main focus of this budget with approximately \$700K spent on the Ohio Department of Transportation (ODOT) Urban Paving Program, which will pave State Route 73 from Tytus Avenue to Germantown Road. Another \$800K is being spent from the Capital Improvement Fund on Local Street paving (in addition to \$1 million from the Auto & Gas Fund). Federal Grant monies of \$4.1 million will pave Central Avenue from Verity Parkway to Charles Street. The City will also contribute \$150K to replacing the walk-way pavers on the City Building Plaza and \$95K on traffic signal upgrades.

The Storm Water Fund will aid in the funding for paving streets with \$600K contributed to Local Street Paving in 2022. Consolidation of the replacement and/or major repairs of water, sewer and storm systems along with street resurfacing on our thoroughfare and residential streets enables the city to use funds from other sources, thus stretching our dollars. This fund will contribute \$450K in 2022, for the Central Avenue Paving/Improvements and \$300K for the replacement of the existing paver stones on the plaza surrounding the city building. This fund receives federal and/or state grants and property taxes as revenue.

The Airport Fund has a budget of \$625K in 2022, this being for a potential capital grant allocation to cover the cost of a capital improvement such as apron and ramp additions, paving, lighting upgrades or fencing. The Airport Capital Budget accounts for 2.06% of the overall Capital & Special Assessment expenditures.

The Computer Replacement Fund has a \$375K budget for 2022. It will be used to upgrade central computer applications and software, replace mobile computers for Police and Fire as needed, while continuing to replace aging computers and printers that have reached the end of their useful life-span.

Fund	Division	2021 Budget	2022 Budget	Increase/Decrease	2021	Percentage of 2021 budget	2022	Percentage of 2022 budget
220	Capital Improvement	\$4,212,000	\$6,078,500	44.31%	\$4,212,000	21.06%	\$6,078,500	20.04%
415	Storm Water Capital Reserve	800,000	1,550,000	93.75%	800,000	4.00%	1,550,000	5.11%
481	Downtown Improvement	273,553	269,523	-1.47%	273,553	1.37%	269,523	0.89%
485	Economic Development Bond Service	160,168	157,193	-1.86%	160,168	0.80%	157,193	0.52%
492	Airport Improvement	504,000	625,000	24.01%	504,000	2.52%	625,000	2.06%
494	Water Capital Improvement	3,775,000	6,010,000	59.21%	3,775,000	18.88%	6,010,000	19.81%
495	Sewer Capital Reserve	8,310,000	14,410,000	73.41%	8,310,000	41.55%	14,410,000	47.51%
498	Computer Replacement	475,000	375,000	-21.05%	475,000	2.38%	375,000	1.24%
499	Property Development	234,858	257,132	9.48%	234,858	1.17%	257,132	0.85%
892	2021 Sidewalk Curb & Gutter	1,255,000	0	-100.00%	1,255,000	6.28%	0	0.00%
893	2022 Sidewalk Curb & Gutter	0	600,000	100.00%	0	0.00%	600,000	1.98%
	Total Capital & Special Assessment	\$19,999,579	\$30,332,348	51.66%	\$19,999,579	100.00%	\$30,332,348	100.00%

Table 2.6 Major Programs and Functions – Capital & Special Assessment

Internal Service - \$10.1 million

The Municipal Garage Fund has a \$3.5 million budget in 2022, down 9.12% from \$3.9 million in 2021, which had \$1.2 million budgeted for purchase of vehicles and equipment. Purchase of vehicles and equipment is \$1 million for 2022. Major expenditures of this budget include vehicle liability insurance, fuel, and equipment repair parts. This division maintains all equipment and vehicles and charges each user department for this service.

The Employee Benefits Fund had a \$6.2 million budget for employee health care, in 2021. There is a 6.25% increase planned for the 2022 budget of \$6.6 million. Health care is self-funded and each department who uses this service contributes to this fund. This budget increased 6% in 2020, 0% in 2021, and 4% in 2022.

Fund	Division	2021 Budget	2022 Budget	Increase/Decrease	2021	Percentage of 2021 budget	2022	Percentage of 2022 budget
605	Municipal Garage	\$3,876,305	\$3,522,811	-9.12%	\$3,876,305	38.49%	\$3,522,811	34.86%
661	Employee Benefits	6,195,623	6,582,726	6.25%	6,195,623	61.51%	6,582,726	65.14%
	Total Internal Services	\$10,071,928	\$10,105,537	0.33%	\$10,071,928	100.00%	\$10,105,537	100.00%

Table 2.7 Major Programs and Functions – Internal Service

General Government - \$9.9 million

General government activities include administration, economic development, finance, law, information systems (computer network), engineering and other costs that are not associated with any one activity such as insurance and utility bills. This function is budgeted at \$9.9 million for 2022 (includes \$7.5 million from the General Fund).

Fund	Division	2021 Budget	2022 Budget	Increase/Decrease	2021	Percentage of 2021 budget	2022	Percentage of 2022 budget
100	City Council	\$153,143	\$164,396	7.35%	\$153,143	1.67%	\$164,396	1.66%
100	City Manager's Office	350,530	531,475	51.62%	350,530	3.81%	531,475	5.37%
100	Finance Administration	293,425	307,921	4.94%	293,425	3.19%	307,921	3.11%
100	Treasury	226,342	227,743	0.62%	226,342	2.46%	227,743	2.30%
100	Purchasing	96,372	100,882	4.68%	96,372	1.05%	100,882	1.02%
100	Information Systems	718,722	758,680	5.56%	718,722	7.82%	758,680	7.66%
100	Human Resources	374,926	489,757	30.63%	374,926	4.08%	489,757	4.95%
100	Law	830,998	789,927	-4.94%	830,998	9.04%	789,927	7.98%
100	Building Maintenance	443,729	487,730	9.92%	443,729	4.83%	487,730	4.93%
100	Economic Development	987,981	1,063,365	7.63%	987,981	10.75%	1,063,365	10.74%
100	Communications	153,772	213,787	39.03%	153,772	1.67%	213,787	2.16%
100	Engineering	442,302	440,179	-0.48%	442,302	4.81%	440,179	4.45%
100	Non- departmental	1,730,840	1,916,725	10.74%	1,730,840	18.83%	1,916,725	19.36%
210	Grounds Maintenance	256,933	173,111	-32.62%	256,933	2.80%	173,111	1.75%
230	Taxation	705,343	713,407	1.14%	705,343	7.68%	713,407	7.21%
238	UDAG	75,735	0	-100.00%	75,735	0.82%	0	0.00%
249	Civic Development	250,000	375,000	50.00%	250,000	2.72%	375,000	3.79%
510	Water Administration	554,262	573,288	3.43%	554,262	6.03%	573,288	5.79%
520	Sewer Administration	544,258	570,629	4.85%	544,258	5.92%	570,629	5.77%
	Total General Government	\$9,189,613	\$9,898,002	7.71%	\$9,189,613	100.00%	\$9,898,002	100.00%

Table 2.8 Major Programs and Functions – General Government

Leisure - \$1 million

Leisure activities include park maintenance and the community center with a total budget of \$1 million in the General Fund with the majority of funds being used for park maintenance (\$0.8 million).

Fund	Division	2021 Budget	2022 Budget	Increase/Decrease	2021	Percentage of 2021 budget	2022	Percentage of 2022 budget
100	Community Center	\$ 120,000	\$ 115,000	-4.17%	\$ 120,000	12.39%	\$ 115,000	11.98%
100	Parks Maintenance	848,768	844,752	-0.47%	848,768	87.61%	844,752	88.02%
	Total Leisure	\$ 968,768	\$ 959,752	-0.93%	\$968,768	100.00%	\$ 959,752	100.00%

Table 2.9 Major Programs and Functions – Leisure

Court - \$2.2 million

The Municipal Court has a total budget of \$2.2 million for 2022. The Municipal Court has jurisdiction in civil and misdemeanor criminal cases and preliminary hearings for felony cases. It is anticipated that approximately 20,000 traffic, criminal and civil cases will be filed, docketed, tried and determined by this court in 2022.

The majority of the revenue is derived from fines which provides for six funds: Municipal Court, Court Computerization, Court Special Projects, IDIAM, Indigent Driver Alcohol Treatment, and Probation (all Special Revenue Funds). These funds also allow the court to provide alcohol monitoring devices, treatment programs, computer updates, and allows security measures to be updated.

Fund	Division	2021 Budget	2022 Budget	Increase/Decrease	2021	Percentage of 2021 budget	2022	Percentage of 2022 budget
240	Court Computerization	\$ 100,000	\$ 60,000	-40.00%	\$ 100,000	3.99%	\$ 60,000	2.74%
245	Probation	165,977	144,228	-13.10%	165,977	6.63%	144,228	6.58%
247	Indigent Driver/Alcohol Treatment	25,250	25,500	0.99%	25,250	1.01%	25,500	1.16%
250	Municipal Court	1,765,621	1,750,678	-0.85%	1,765,621	70.53%	1,750,678	79.90%
252	Court IDIAM	25,000	20,000	-20.00%	25,000	1.00%	20,000	0.91%
253	Court Special Projects	421,393	190,738	-54.74%	421,393	16.83%	190,738	8.70%
	Total Court	\$ 2,503,241	\$ 2,191,144	-12.47%	\$ 2,503,241	100.00%	\$ 2,191,144	100.00%

Table 2.10 Major Programs and Functions - Court

Public Health - \$0.9 million

The Middletown Department of Health budgeted \$0.9 million for 2022. This department inspects and licenses restaurants and other food handling facilities as well as inspection of public buildings. Other functions include community health assessment and disease control, maintain vital statistics, register and certify all records of birth and death for the City. Revenues sources include vital statistic charges, license & program fees, small grants, and is supplemented by General Fund subsidies.

Fund	Division	2021 Budget	2022 Budget	Increase/Decrease	2021	Percentage of 2021 budget	2022	Percentage of 2022 budget
228	Health	\$780,476	\$883,759	11.69%	\$780,476	100%	\$883,759	100%

Table 2.11 Major Programs and Functions - Health

Streets - \$4.6 million

Approximately \$4.6 million is budgeted for operating expenditures for street lighting and street maintenance. Street maintenance includes traffic control, snow & ice control, right-of-ways, and grounds upkeep. Street lighting includes all traffic signals and street lights. This fund receives license fees and gas tax revenue from the State and is supplemented by General Fund subsidies. This is separate from the street capital projects in the Capital Improvement Fund.

Fund	Division	2021 Budget	2022 Budget	Increase/Decrease	2021	Percentage of 2021 budget	2022	Percentage of 2022 budget
100	Street Lighting	\$697,221	\$452,231	-35.14%	\$697,221	16.12%	\$452,231	9.83%
210	Electronic Maintenance	679,712	751,931	10.62%	679,712	15.72%	751,931	16.35%
210	Street Maintenance	2,946,949	3,395,765	15.23%	2,946,949	68.16%	3,395,765	73.82%
	Total Streets	\$4,323,882	\$4,599,927	6.38%	\$4,323,882	100.00%	\$4,599,927	100.00%

Table 2.12 Major Programs and Functions - Streets

Other - \$26 million

This category encompasses the Enterprise Funds (business-type funds). Utility bill charges support the Sewer, Solid Waste, Storm Water, Water, and Wellfield funds. The Transit and Airport funds are supported by other sources.

- Airport - \$1.1 million for operation of the City Airport facilities and is funded by hangar leases and fuel sales (typically a General Fund subsidy, but none for 2022).
- Transit - \$8.7 million for the public transit system operations and is funded by grants with General Fund subsidies. The 26.17% increase from 2021 to 2022 is due to the replacement of an existing bus and for the purchase of four commuter buses, all which were 100% funded by grant monies.
- Sewer Fund - \$5.7 million for maintenance of the City's sewer system including the Wastewater Treatment Plant.
- Solid Waste - \$3.7 million is budget with the majority to a contractor, Rumpke, for refuse pick up and disposal.
- Storm Water - \$1.4 million for maintenance of the City's storm water system.
- Water Fund - \$4.7 million for maintenance of the City's water system including the Water Treatment Plant.
- Wellfield Protection Fund - \$0.6 million for maintenance and monitoring of the City's well field.

Fund	Division	2021 Budget	2022 Budget	Increase/Decrease	2021	Percentage of 2021 budget	2022	Percentage of 2022 budget
510	Water Treatment	\$2,824,300	\$2,870,714	1.64%	\$2,824,300	12.10%	\$2,870,714	11.04%
510	Water Maintenance	1,790,633	1,853,604	3.52%	1,790,633	7.67%	1,853,604	7.13%
515	Storm Water Maintenance	1,402,247	1,394,524	-0.55%	1,402,247	6.01%	1,394,524	5.36%
520	Public Works Administration	787,568	806,844	2.45%	787,568	3.37%	806,844	3.10%
520	Water Reclamation	3,407,300	3,482,426	2.20%	3,407,300	14.59%	3,482,426	13.39%
520	Sewer Maintenance	1,443,581	1,390,784	-3.66%	1,443,581	6.18%	1,390,784	5.35%
525	Airport	841,569	1,124,000	33.56%	841,569	3.60%	1,124,000	4.32%
530	Transit	6,904,187	8,710,867	26.17%	6,904,187	29.57%	8,710,867	33.49%
546	Wellfield Protection	288,860	644,000	122.95%	288,860	1.24%	644,000	2.48%
555	Litter/Waste Collection	54,676	60,976	11.52%	54,676	0.23%	60,976	0.23%
555	Solid Waste Disposal	3,600,783	3,674,424	2.05%	3,600,783	15.42%	3,674,424	14.13%
	Total Other	\$23,345,704	\$26,013,163	11.43%	\$23,345,704	100.00%	\$26,013,163	100.00%

Table 2.13 Major Programs and Functions – Other

To Other Agencies - \$1 million

Property taxes collected but designated to other agencies such as the Senior Citizens Center and local school districts.

Fund	Division	2021 Budget	2022 Budget	Increase/Decrease	2021	Percentage of 2021 budget	2022	Percentage of 2022 budget
215	Conservancy	\$125,449	\$125,449	0.00%	\$125,449	14.67%	\$125,449	14.42%
262	Senior Citizens Levy	729,810	744,406	2.00%	729,810	85.33%	744,406	85.58%
	Total To Other Agencies	\$855,259	\$869,855	1.71%	\$855,259	100.00%	\$869,855	100.00%

Table 2.14 Major Programs and Functions – Other Agencies

Major Functions/Programs

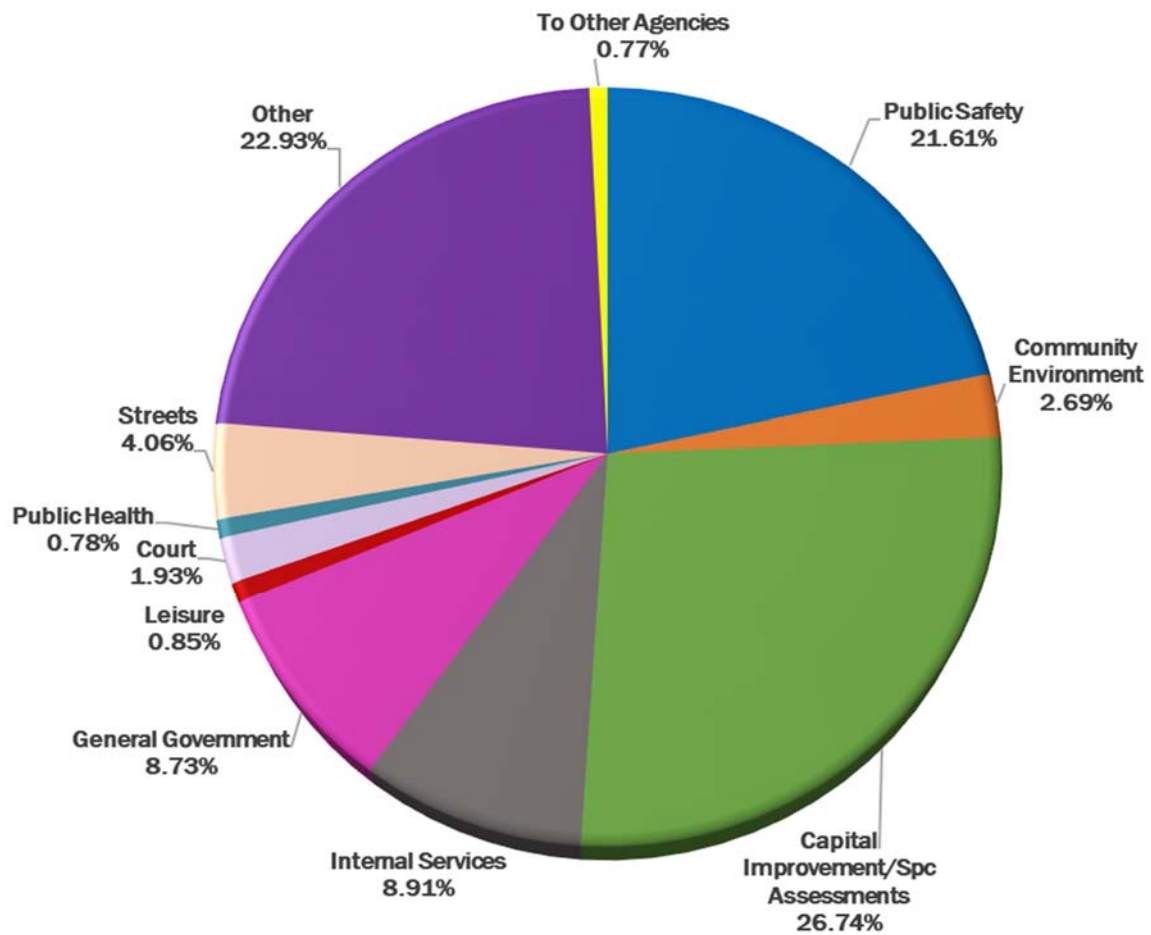


Figure 2.1 Percentage of budget by major function / program

BUDGETARY FUNDS

GOVERNMENTAL FUNDS		
GENERAL FUND *	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS
SPECIAL REVENUE FUNDS	General Obligation Bond Retirement Special Assessment Bond Retirement East End/Towne Blvd Tax Increment Financing Downtown Tax Increment Financing Aeronca Tax Increment Financing Airport/Riverfront Tax Increment Financing Miller Rd North Tax Increment Financing Towne Mall/Hospital Tax Increment Financing Renaissance North Tax Increment Financing Renaissance South Tax Increment Financing Greentree Industrial Park Tax Increment Fin. Made Industrial Park Tax Increment Financing South Yankee Rd Tax Increment Financing Towne Mall Tax Increment Financing	Capital Improvements Downtown Improvements Airport Improvements Water Capital Reserve Storm Water Capital Reserve Sewer Capital Reserve Computer Replacement Property Development Economic Development Bond Service
CITY INCOME TAX* Public Safety Levy Street Levy Fund Auto & Gas Tax Conservancy HEALTH * EMS UDAG Court Computerization Law Enforcement Trust Mandatory Drug Fine Probation Services Termination Pay Indigent Driver Alcohol Treatment Enforcement/Education Civic Development Municipal Court Police Grants Court IDIAM Court Special Projects Nuisance Abatement Senior Citizens Levy Coronavirus Relief		SPECIAL ASSESSMENT FUNDS 2019 Sidewalk, Curb, & Gutter 2020 Sidewalk Curb, & Gutter 2021 Sidewalk Curb, & Gutter 2022 Sidewalk Curb, & Gutter
	FEDERAL GRANT FUNDS Home Program Community Development Act 1974 Community Development Act Escrow	TRUST FUNDS Police Relief & Pension Fire Relief & Pension
		COUNCIL APPROPRIATES EXPENDITURES FOR ALL FUNDS
		* DENOTES MAJOR FUND
PROPRIETARY FUNDS		
ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	
Water Storm Water Sewer Airport	Transit Wellfield Protection Solid Waste Disposal	Municipal Garage Employee Benefits

FUND CLASSIFICATIONS

For budgetary purposes, most funds for the City of Middletown are categorized into two types of classifications, Governmental and Proprietary.

Governmental Funds

The General Fund, Special Revenue Funds, Debt Service Funds, Capital Improvement Funds, Trust Funds, Federal Grant Funds and Special Assessment Funds are Governmental Funds. Governmental Funds are used to account for tax supported activities. The major governmental funds for the City of Middletown are the General Fund, City Income Tax Fund, and the Health Fund.

Proprietary Funds

There are two types of proprietary funds, enterprise funds and internal service funds. Proprietary funds are used to account for the business-type activities of the City. The City of Middletown provides water, well field protection, sewer, storm water, and refuse collection services to its customers and charges fees to cover the costs of these operations. The Middletown transit system and the City airport are financed with fees or grant monies. Internal service funds are used to report activities within the government that are centralized for efficiency in separate funds in order to provide supplies and services to other City programs and activities. No proprietary funds are classified as major funds for the City of Middletown.

Major Funds

Major funds are funds whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the City's revenues or expenditures of the appropriated budget. There are two major funds in the 2022 budget that meet these criteria, the General Fund and the Income Tax Fund. These major funds constitute 36.48% of the total revenue and 37.61% of the total expenditures, not including other uses and sources, for all funds.

Beginning in 2019, the City began reporting the Health Fund as a major fund due to a newly discovered rule: according to Ohio Revised Code (ORC) 3709.36, city health districts are considered separate entities, regardless of whether they were established by a city's charter and/or they are controlled by a city's council. As a separate entity, the board of health or health district is defined as a "body politic and corporate." In other words, it's considered its own legal entity under a single governmental authority.

FUND STRUCTURE

The City budget is divided into units known as funds for accounting purposes. The City accounts for its activities using many individual funds. For budgeting purposes, we have divided the funds into types: General Fund, Special Revenue Funds, Debt Service Funds, Capital Improvement Funds, Special Assessment Funds, Enterprise Funds, Internal Service Funds, Trust Funds, and Federal Grant Funds.

The General Fund is the City's largest fund and is classified as a major fund. This fund supports most of the City's basic governmental activities such as Police, Fire, Finance, Law, Park Maintenance, Engineering, City Council, City Manager's Office, Economic Development, and Planning. Major revenue sources for the General Fund are income taxes, property taxes, charges for services, intergovernmental revenue along with fines and forfeitures, interest from investments, and licenses and permits.

The Special Revenue Funds account for the revenue and expenditures that are legally restricted for specific purposes other than special assessments, expendable trusts, or major capital projects. Examples of Special Revenue Funds are: Municipal Court, Auto & Gas Tax, Health & Environment, Public Safety Levy, Street Levy, and the City Income Tax Funds.

Debt Service Funds account for the resources and payments of principal and interest for general long-term debt. Tax improvement districts called TIF's are also included in this category. The largest debt fund is the General Obligation Bond Retirement Fund.

The Capital Improvement Funds account for financial resources designated for the construction or acquisition of major capital facilities and projects. The largest funds include the Capital Improvement Fund for general capital projects, the Water Capital Reserve Fund for water related projects, the Storm Water Capital Reserve Fund for storm water projects, the Sewer Capital Reserve Fund for sewer related projects, and the Airport Capital Improvement Fund for airport projects.

There is one Special Assessment Fund in the 2022 budget. Special Assessment Funds are funds used to account for the financing of public improvements by assessments levied against the properties that benefit from the slated improvements.

When the City charges customers for the services it provides with the intention that the charges will fully cover the cost of the services, these activities are reported in Enterprise Funds. The Water Fund and the Sewer Fund are the largest enterprise funds.

FUND STRUCTURE

Internal Service Funds are activities within the government that are centralized for efficiency in order to provide supplies and services to the other City programs and activities. The City has two internal service funds, the Municipal Garage Fund and the Employee Benefits Fund (employee health insurance).

The Police Relief and Pension Fund and the Fire Relief and Pension Fund are the City's two Trust Funds. These funds account for the pension benefits of the Police and Fire Divisions.

There is one Agency fund. The Joint Economic Development District (JEDD) fund handles tax collections for businesses located in a defined geographic area inside Liberty Township. Liberty Township, Mason, and Middletown receive a portion of these income tax revenues. Since this is an agency fund, no further mention of this fund is made in this budget. The revenue the City of Middletown receives from this JEDD agreement is included in the revenue section of the Property Development Fund which is a Special Revenue Fund.

The Federal Grant Funds account for federal government grants designated for specific purposes. These funds are related to housing and community development activities.



2022 SUMMARIES BY FUND

Fund #	Fund	Beginning Balance 1/1/2022	Total Revenues & Other Sources	Total Expenditures & Other Uses	Ending Balance 12/31/2022	% of Total Budgeted Revenues	% of Total Budgeted Expenditures
100	General Fund	\$10,041,059	\$35,052,338	\$35,176,732	\$9,916,665	19.85%	20.39%
	<u>Special Revenue Funds</u>						
230	City Income Tax	\$571,541	\$29,357,073	\$29,709,053	\$219,561	16.63%	17.22%
200	Public Safety Levy	\$0	\$3,671,538	\$3,671,538	\$0	2.08%	2.13%
201	Street Levy Fund	\$0	\$3,450,608	\$3,450,608	\$0	1.95%	2.00%
210	Auto & Gas Tax Fund	\$1,599,139	\$3,856,355	\$4,320,807	\$1,134,687	2.18%	2.50%
215	Conservancy Fund	\$28,856	\$128,800	\$125,449	\$32,207	0.07%	0.07%
228	Health & Environment Fund	\$942,781	\$602,823	\$883,759	\$661,845	0.34%	0.51%
229	EMS Fund	\$35,939	\$2,850	\$8,850	\$29,939	0.00%	0.01%
238	UDAG (Urban Development Action Grant) Fund	\$10,000	\$0	\$0	\$10,000	0.00%	0.00%
240	Municipal Court Computerization Fund	\$81,246	\$65,500	\$60,000	\$86,746	0.04%	0.03%
242	Law Enforcement Trust Fund	\$100,102	\$19,500	\$60,000	\$59,602	0.01%	0.03%
243	Law Enforcement Mandatory Drug Fine	\$197,401	\$80,000	\$163,743	\$113,658	0.05%	0.09%
245	Probation Services Fund	\$134,829	\$120,012	\$144,228	\$110,613	0.07%	0.08%
246	Termination Pay Fund	\$558,295	\$475,000	\$650,000	\$383,295	0.27%	0.38%
247	Indigent Driver Alcohol/Treatment	\$22,426	\$22,285	\$25,500	\$19,211	0.01%	0.01%
248	Enforcement/Education Fund	\$57,392	\$3,550	\$0	\$60,942	0.00%	0.00%
249	Civic Development Fund	\$261,560	\$230,000	\$375,000	\$116,560	0.13%	0.22%
250	Municipal Court Fund	\$39,815	\$1,798,299	\$1,750,678	\$87,436	1.02%	1.01%
251	Police Grant Fund	\$84,880	\$40,401	\$60,443	\$64,838	0.02%	0.04%
252	Court IDIAM Fund	\$39,496	\$7,239	\$20,000	\$26,735	0.00%	0.01%
253	Court Special Projects Fund	\$256,843	\$112,157	\$190,738	\$178,262	0.06%	0.11%
260	Nuisance Abatement Fund	\$121,244	\$325,000	\$331,000	\$115,244	0.18%	0.19%
262	Senior Citizens Levy Fund	\$0	\$744,406	\$744,406	\$0	0.42%	0.43%
	Total Special Revenue Funds	\$5,143,785	\$45,113,396	\$46,745,800	\$3,511,381	25.55%	27.09%
	<u>Debt Service Funds</u>						
305	General Obligation Bond Retirement	\$134,145	\$1,370,262	\$1,282,165	\$222,242	0.78%	0.74%
325	Special Assessment Bond Retirement	\$495,041	\$255,408	\$128,887	\$621,562	0.14%	0.07%
340	East End/Towne Blvd Tax Increment Financing	\$551,480	\$404,000	\$412,793	\$542,687	0.23%	0.24%
345	Downtown Tax Increment Financing	\$12,521	\$8,155	\$100	\$20,576	0.00%	0.00%
350	Aeronca Tax Increment Financing	\$4,421	\$0	\$36	\$4,385	0.00%	0.00%
355	Airport/Riverfront Tax Increment Financing	\$12,320	\$974	\$35	\$13,259	0.00%	0.00%
360	Miller Rd North Tax Increment Financing	\$128,401	\$14,800	\$300	\$142,901	0.01%	0.00%
370	Towne Mall/Hospital Tax Incr Financing	\$102,215	\$685,000	\$661,750	\$125,465	0.39%	0.38%
371	Renaissance North Tax Increment Financing	\$207,673	\$595,000	\$510,150	\$292,523	0.34%	0.30%
372	Renaissance South Tax Increment Financing	\$311,923	\$790,000	\$678,500	\$423,423	0.45%	0.39%
375	Greentree Industrial Park Tax Increment Financing	\$31,005	\$135,000	\$75,020	\$90,985	0.08%	0.04%
376	Made Industrial Park Tax Increment Financing	\$10,050	\$7,800	\$35	\$17,815	0.00%	0.00%
377	South Yankee Rd Tax Increment Financing	\$24,534	\$790	\$35	\$25,289	0.00%	0.00%
378	Towne Mall Tax Increment Financing	\$57,202	\$139,000	\$196,202	\$0	0.08%	0.11%
	Total Debt Service Funds	\$2,082,931	\$4,406,189	\$3,946,008	\$2,543,112	2.50%	2.29%
	<u>Capital Projects Funds</u>						
220	Capital Improvements Fund	\$1,620,409	\$6,192,759	\$6,078,500	\$1,734,668	3.51%	3.52%
481	Downtown Improvements	\$160,074	\$248,143	\$269,523	\$138,694	0.14%	0.16%

2022 SUMMARIES BY FUND

Fund # Fund	Beginning Balance 1/1/2022	Total Revenues & Other Sources	Total Expenditures & Other Uses	Ending Balance 12/31/2022	% of Total Budgeted Revenues	% of Total Budgeted Expenditures
<u>Capital Projects Funds (continued)</u>						
485 Economic Development Bond Service Fund	\$2,265	\$157,194	\$157,193	\$2,266	0.09%	0.09%
492 Airport Improvements Fund	\$291,593	\$747,000	\$625,000	\$413,593	0.42%	0.36%
494 Water Capital Reserve Fund	\$5,797,450	\$5,028,279	\$6,010,000	\$4,815,729	2.85%	3.48%
415 Storm Water Capital Reserve Fund	\$1,628,128	\$1,054,094	\$1,550,000	\$1,132,222	0.60%	0.90%
495 Sanitary Sewer Capital Reserve Fund	\$19,936,361	\$21,244,148	\$14,410,000	\$26,770,509	12.03%	8.35%
498 Computer Replacement Fund	\$1,125,037	\$303,847	\$375,000	\$1,053,884	0.17%	0.22%
499 Property Development Fund	\$250,032	\$185,650	\$257,132	\$178,550	0.11%	0.15%
Total Capital Projects Funds	\$30,811,349	\$35,161,114	\$29,732,348	\$36,240,115	19.91%	17.23%
<u>Enterprise Funds</u>						
510 Water Fund	\$4,019,477	\$9,852,914	\$9,642,012	\$4,230,379	5.58%	5.59%
515 Storm Water Fund	\$472,346	\$2,386,445	\$2,560,587	\$298,204	1.35%	1.48%
520 Sewer Fund	\$5,464,845	\$15,793,968	\$15,588,484	\$5,670,329	8.94%	9.03%
525 Airport Fund	\$385,848	\$1,168,376	\$1,262,800	\$291,424	0.66%	0.73%
530 Transit System Fund	\$639,351	\$8,741,867	\$8,710,867	\$670,351	4.95%	5.05%
546 Wellfield Protection Fund	\$2,208,535	\$285,970	\$675,669	\$1,818,836	0.16%	0.39%
555 Solid Waste Disposal Fund	\$110,015	\$3,693,051	\$3,735,400	\$67,666	2.09%	2.16%
Total Enterprise Funds	\$13,300,417	\$41,922,591	\$42,175,819	\$13,047,189	23.74%	24.44%
<u>Internal Service Fund</u>						
605 Municipal Garage Fund	\$5,484,574	\$3,281,621	\$3,522,811	\$5,243,384	1.86%	2.04%
661 Employee Benefits Fund	\$1,659,922	\$6,806,012	\$6,582,726	\$1,883,208	3.85%	3.82%
Total Internal Service Funds	\$7,144,496	\$10,087,633	\$10,105,537	\$7,126,592	5.71%	5.86%
<u>Trust Funds</u>						
725 Police Pension Fund	\$696,513	\$1,422,400	\$1,331,961	\$786,952	0.81%	0.77%
726 Fire Pension Fund	\$756,324	\$1,643,400	\$1,502,636	\$897,088	0.93%	0.87%
Total Trust Funds	\$1,452,837	\$3,065,800	\$2,834,597	\$1,684,040	1.74%	1.64%
<u>Federal Grant Funds</u>						
254 Home Program Fund	\$80,267	\$355,200	\$355,200	\$80,267	0.20%	0.21%
429 Community Development Act 1974 Fund	\$213,119	\$758,985	\$758,985	\$213,119	0.43%	0.44%
736 Community Development Escrow Fund	\$57,097	\$60,245	\$106,138	\$11,204	0.03%	0.06%
Total Federal Grant Funds	\$350,483	\$1,174,430	\$1,220,323	\$304,590	0.67%	0.71%
<u>Special Assessments</u>						
893 2022 Sidewalk, Curb, & Gutter Fund	\$0	\$600,000	\$600,000	\$0	0.34%	0.35%
Total Special Assessments	\$0	\$600,000	\$600,000	\$0	0.34%	0.35%
GRAND TOTAL - ALL FUNDS	\$70,327,357	\$176,583,491	\$172,537,164	\$74,373,684	100.00%	100.00%

Note: Middletown City Council appropriates expenditures for all City funds.

MATRIX BY FUND CLASSIFICATION	MAJOR GOVERNMENTAL FUND GENERAL FUND									
	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
BALANCE: JAN 1	\$6,950,716	\$5,592,731	\$7,654,759	\$4,157,062	\$4,505,440	\$5,748,060	\$8,636,332	\$9,659,035	\$11,327,134	\$10,041,059
REVENUES:										
Charges for Services	4,552,185	4,294,408	4,244,017	4,456,673	4,453,777	4,680,524	4,370,948	4,366,899	4,606,043	4,745,792
Fines and Forfeitures	211,211	177,653	43,770	6,527	7,478	8,138	16,737	15,710	30,095	22,000
Income Taxes										
Interest Income	2,859	65,753	64,598	70,003	72,145	114,958	264,645	169,816	110,427	112,000
Intergovernmental	2,540,620	2,095,614	1,289,943	1,239,484	1,849,784	2,257,346	1,764,626	1,356,590	1,411,379	1,647,001
Licenses and Permits	319,180	293,169	325,329	496,735	387,095	455,002	395,806	517,802	443,029	550,000
Miscellaneous	759,270	748,491	682,017	767,748	729,157	1,072,286	829,292	864,944	1,791,935	954,060
Other Taxes										
Property Taxes	2,545,172	2,587,930	2,526,564	2,496,401	2,450,335	2,594,843	2,660,876	2,801,073	2,921,020	3,166,104
Reimbursements	663,307	502,339	106,971	306,402	515,295	770,764	684,429	2,404,639	327,915	331,195
Rentals & Leases	58,577	8,950	76,758	79,673	76,226	98,412	88,937	67,941	72,121	71,323
TOTAL REVENUES	11,652,381	10,774,307	9,359,967	9,919,646	10,541,292	12,052,273	11,076,296	12,565,414	11,713,964	11,599,475
OTHER SOURCES/USES:										
Transfers In	16,565,517	17,904,666	17,559,990	18,458,844	20,884,306	21,735,325	22,377,999	24,101,078	22,371,531	23,452,863
Transfers Out	(969,000)	(2,009,411)	(1,000,000)	(758,118)	(886,668)	(571,218)	(1,196,093)	(1,782,108)	(710,168)	(548,194)
Loans to/from Other Funds	(718,547)	2,268,760								
Proceeds from Debt										
TOTAL OTHER SOURCES/USES	14,877,970	18,164,015	16,559,990	17,700,726	19,997,638	21,164,107	21,181,906	22,318,970	21,661,363	22,904,669
EXPENDITURES:										
Personal Services	22,550,848	21,639,575	20,841,367	21,549,347	22,463,972	23,130,515	24,042,294	24,370,044	25,597,873	26,629,231
Contractual Services	4,369,946	4,363,231	4,368,938	4,474,634	4,992,757	5,006,173	5,225,613	5,468,780	5,811,511	5,786,872
Commodities	458,687	395,798	477,806	595,114	550,395	911,614	489,172	594,027	601,377	614,790
Capital Outlays	508,855	477,690	734,043	730,374	808,898	1,122,770	1,239,981	2,465,904	2,650,641	1,597,645
Loans			2,995,500	(77,475)	480,289	157,036	238,439	317,530		
Debt Service										
TOTAL EXPENDITURES	27,888,336	26,876,294	29,417,654	27,271,994	29,296,310	30,328,108	31,235,499	33,216,285	34,661,402	34,628,538
BALANCE DEC. 31	\$5,592,731	\$7,654,759	\$4,157,062	\$4,505,440	\$5,748,060	\$8,636,332	\$9,659,035	\$11,327,134	\$10,041,059	\$9,916,665

MATRIX BY FUND CLASSIFICATION	MAJOR GOVERNMENTAL FUND									
	INCOME TAX FUND									
	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
BALANCE: JAN 1	\$24,681	\$31,246	\$33,835	\$119,709	\$117,293	\$445,732	\$380,773	\$466,091	\$76,872	\$571,541
REVENUES:										
Charges for Services										
Fines and Forfeitures										
Income Taxes	19,949,273	20,560,181	21,571,744	22,285,507	24,495,698	24,941,368	26,309,538	23,726,902	28,360,097	29,357,073
Interest Income										
Intergovernmental										
Licenses and Permits										
Miscellaneous										
Other Taxes										
Property Taxes										
Reimbursements										
Rentals & Leases										
TOTAL REVENUES	19,949,273	20,560,181	21,571,744	22,285,507	24,495,698	24,941,368	26,309,538	23,726,902	28,360,097	29,357,073
OTHER SOURCES/USES:										
Transfers In										
Transfers Out	(19,359,018)	(19,918,629)	(20,895,932)	(21,798,473)	(23,617,306)	(24,376,022)	(25,585,890)	(23,488,485)	(27,160,085)	(28,995,646)
Loans to/from Other Funds										
Proceeds from Debt										
TOTAL OTHER SOURCES/USES	(19,359,018)	(19,918,629)	(20,895,932)	(21,798,473)	(23,617,306)	(24,376,022)	(25,585,890)	(23,488,485)	(27,160,085)	(28,995,646)
EXPENDITURES:										
Personal Services	489,870	490,442	454,580	434,245	504,462	554,600	586,430	589,851	650,919	658,447
Contractual Services	89,962	143,207	131,729	52,895	40,503	59,041	39,009	31,831	46,424	47,440
Commodities	3,019	5,314	3,630	2,310	4,987	5,316	8,218	5,955	7,000	6,520
Capital Outlays	839					11,348	4,673		1,000	1,000
Loans										
Debt Service										
TOTAL EXPENDITURES	583,690	638,963	589,939	489,450	549,953	630,305	638,330	627,637	705,343	713,407
BALANCE DEC. 31	\$31,246	\$33,835	\$119,709	\$117,293	\$445,732	\$380,773	\$466,091	\$76,872	\$571,541	\$219,561

MATRIX BY FUND CLASSIFICATION	MAJOR GOVERNMENTAL FUND									
	HEALTH FUND									
	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
BALANCE: JAN 1							\$154,490	\$98,490	\$714,449	\$942,781
REVENUES:										
Charges for Services							282,210	281,474	281,525	306,235
Fines and Forfeitures										
Income Taxes										
Interest Income										
Intergovernmental							18,335	522,628	480,783	59,135
Licenses and Permits										
Miscellaneous							76,472	133,959	5,000	133,953
Other Taxes										
Property Taxes										
Reimbursements										
Rentals & Leases										
TOTAL REVENUES							377,017	938,061	767,308	499,323
OTHER SOURCES/USES:										
Transfers In							150,000	441,918	241,500	103,500
Transfers Out										
Loans to/from Other Funds										
Proceeds from Debt										
TOTAL OTHER SOURCES/USES							150,000	441,918	241,500	103,500
EXPENDITURES:										
Personal Services							489,218	620,754	652,928	674,534
Contractual Services							86,098	76,943	119,648	151,025
Commodities							2,904	5,063	3,100	53,400
Capital Outlays							4,796	61,262	4,800	4,800
Loans										
Debt Service										
TOTAL EXPENDITURES							583,016	764,021	780,476	883,759
BALANCE DEC. 31							\$98,490	\$714,449	\$942,781	\$661,845

*Health Fund Totals included in Non Major Governmental Funds totals prior to 2019

MATRIX BY FUND CLASSIFICATION	TOTAL OF MAJOR GOVERNMENTAL FUNDS GENERAL FUND + INCOME TAX FUND + HEALTH FUND									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
BALANCE: JAN 1	\$6,975,397	\$5,623,977	\$7,688,594	\$4,276,771	\$4,622,733	\$6,193,792	\$9,171,595	\$10,223,616	\$12,118,455	\$11,555,381
REVENUES:										
Charges for Services	4,552,185	4,294,408	4,244,017	4,456,673	4,453,777	4,680,524	4,653,158	4,648,373	4,887,568	5,052,027
Fines and Forfeitures	211,211	177,653	43,770	6,527	7,478	8,138	16,737	15,710	30,095	22,000
Income Taxes	19,949,273	20,560,180	21,571,744	22,285,507	24,495,698	24,941,368	26,309,538	23,726,902	28,360,097	29,357,073
Interest Income	2,859	65,753	64,598	70,003	72,145	114,958	264,645	169,816	110,427	112,000
Intergovernmental	2,540,620	2,095,614	1,289,943	1,239,484	1,849,784	2,257,346	1,782,961	1,879,218	1,892,162	1,706,136
Licenses and Permits	319,180	293,169	325,329	496,735	387,095	455,002	395,806	517,802	443,029	550,000
Miscellaneous	759,270	748,491	682,019	767,748	729,157	1,072,286	905,764	998,903	1,796,935	1,088,013
Other Taxes										
Property Taxes	2,545,172	2,587,930	2,526,564	2,496,401	2,450,335	2,594,843	2,660,876	2,801,073	2,921,020	3,166,104
Reimbursements	663,307	502,339	106,971	306,402	515,295	770,764	684,429	2,404,639	327,915	331,195
Rentals & Leases	58,577	8,950	76,758	79,673	76,226	98,412	88,937	67,941	72,121	71,323
TOTAL REVENUES	31,601,654	31,334,487	30,931,713	32,205,153	35,036,990	36,993,641	37,762,851	37,230,377	40,841,369	41,455,871
OTHER SOURCES/USES:										
Transfers In	16,565,517	17,904,666	17,559,990	18,458,844	20,884,306	21,735,325	22,527,999	24,542,996	22,613,031	23,556,363
Transfers Out	(20,328,018)	(21,928,040)	(21,895,932)	(22,556,591)	(24,503,974)	(24,947,240)	(26,781,983)	(25,270,593)	(27,870,253)	(29,543,840)
Loans to/from Other Funds	(718,547)	2,268,760								
Proceeds from Debt										
TOTAL OTHER SOURCES/USES	(4,481,048)	(1,754,614)	(4,335,942)	(4,097,747)	(3,619,668)	(3,211,915)	(4,253,984)	(727,597)	(5,257,222)	(5,987,477)
EXPENDITURES:										
Personal Services	23,040,718	22,130,016	21,295,948	21,983,592	22,968,434	23,685,115	25,117,942	25,580,649	26,901,720	27,962,212
Contractual Services	4,459,908	4,506,438	4,500,668	4,527,529	5,033,260	5,065,214	5,350,720	5,577,554	5,977,583	5,985,337
Commodities	461,706	401,112	481,435	597,424	555,382	916,930	500,294	605,045	611,477	674,710
Capital Outlays	509,694	477,690	734,043	730,374	808,898	1,134,118	1,249,450	2,527,166	2,656,441	1,603,445
Loans			2,995,500	(77,475)	480,289	157,036	238,439	317,530		
Debt Service										
TOTAL EXPENDITURES	28,472,026	27,515,256	30,007,594	27,761,444	29,846,264	30,958,413	32,456,846	34,607,943	36,147,221	36,225,704
BALANCE DEC. 31	\$5,623,977	\$7,688,594	\$4,276,771	\$4,622,733	\$6,193,792	\$9,017,105	\$10,223,616	\$12,118,455	\$11,555,381	\$10,798,071

* Health Fund Totals included in Non Major Governmental Funds totals prior to 2019

MATRIX BY FUND CLASSIFICATION	NON MAJOR GOVERNMENTAL FUNDS									
	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
BALANCE: JAN 1	\$18,504,528	\$15,678,310	\$14,646,761	\$20,042,424	\$18,926,109	\$18,955,004	\$28,451,613	\$38,289,398	\$41,543,980	\$38,327,063
REVENUES:										
Charges for Services	435,517	338,441	601,185	1,474,306	1,583,178	1,808,924	1,465,493	2,097,215	1,364,188	1,420,410
Fines and Forfeitures	1,714,915	1,725,020	1,644,029	1,537,430	1,674,233	1,610,245	1,539,362	1,396,695	1,624,279	1,572,522
Income Taxes										
Interest Income	(970)	9,352	101,043	112,043	177,780	288,828	556,801	410,456	223,186	158,853
Intergovernmental	14,472,577	12,689,376	5,776,218	7,979,491	6,943,955	8,851,230	6,236,749	8,666,677	9,058,288	10,959,614
Licenses and Permits										
Miscellaneous	934,987	2,216,746	2,493,027	2,042,607	1,970,244	2,987,844	4,725,340	3,505,128	3,444,974	3,868,797
Other Taxes	1,323,443	272,522	317,374	330,793	365,026	337,191	328,146	204,317	200,000	230,000
Property Taxes	1,743,094	1,724,991	2,301,771	1,833,624	1,771,472	1,869,910	1,978,685	1,993,612	1,855,696	2,084,975
Reimbursements	255,333	76,259	431,645	129,692	73,615	1,401,276	307,265	162,127	500	12,000
Rentals & Leases	537,208	533,028	78,616	520,461	509,971	505,843	495,377	486,558	731,713	720,262
TOTAL REVENUES	21,416,104	19,585,735	13,744,908	15,960,447	15,069,474	19,661,291	17,633,218	18,922,785	18,502,824	21,027,433
OTHER SOURCES/USES:										
Transfers In	14,288,494	12,717,350	15,754,079	14,152,757	14,744,931	19,048,871	20,024,955	19,812,810	21,833,999	23,433,600
Transfers Out	(5,482,000)	(6,016,605)	(4,792,091)	(6,028,407)	(5,737,903)	(6,458,829)	(6,353,000)	(9,685,562)	(5,996,531)	(6,496,863)
Loans to/from Other Funds		(397,349)	35,589	21,909	1,000	1,333				
Proceeds from Debt	2,056,916	1,100,715	6,555,886	328,935	786,790				31,300,048	15,100,000
TOTAL OTHER SOURCES/USES	10,863,410	7,404,111	17,553,463	8,475,194	9,794,818	12,591,375	13,671,955	10,127,248	47,137,516	32,036,737
EXPENDITURES:										
Personal Services	3,335,495	3,223,548	3,508,667	3,522,510	3,587,294	3,532,843	3,380,640	3,676,031	4,032,473	4,016,678
Contractual Services	15,915,335	11,602,238	4,559,754	3,974,940	4,577,323	6,049,827	5,241,666	5,558,899	6,644,298	6,808,596
Commodities	605,431	630,852	1,008,404	640,035	721,004	557,565	835,009	618,218	847,107	849,189
Capital Outlays	9,710,254	9,083,659	11,111,055	13,869,667	12,715,634	9,381,861	9,554,319	13,689,658	51,637,440	30,741,795
Loans										
Debt Service	5,539,217	3,202,448	5,407,117	3,544,804	3,234,142	3,208,851	3,165,475	2,252,645	5,695,939	5,573,143
TOTAL EXPENDITURES	35,105,732	27,742,745	25,594,997	25,551,956	24,835,397	22,730,947	22,177,109	25,795,451	68,857,257	47,989,401
BALANCE DEC. 31	\$15,678,310	\$14,925,411	\$20,350,135	\$18,926,109	\$18,955,004	\$28,476,723	\$37,579,678	\$41,543,980	\$38,327,063	\$43,401,832

*Health Fund totals included prior to 2019

MATRIX BY FUND CLASSIFICATION	PROPRIETARY FUNDS									
	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
BALANCE: JAN 1	\$14,262,591	\$13,690,113	\$15,137,371	\$15,245,683	\$14,718,198	\$17,557,292	\$18,442,152	\$19,576,396	\$21,800,080	\$20,444,913
REVENUES:										
Charges for Services	26,473,328	26,484,945	26,260,175	27,584,886	29,896,942	33,406,725	34,411,982	35,773,620	37,159,353	38,449,677
Fines and Forfeitures										
Income Taxes										
Interest Income	2,362	11,520	106,071	129,380	194,213	240,202	345,580	221,237	231,877	227,573
Intergovernmental	1,621,334	1,349,664	1,449,591	3,873,364	1,169,645	1,435,728	1,366,380	2,321,963	6,983,687	8,737,867
Licenses and Permits										
Miscellaneous	3,469,255	4,334,450	3,035,205	2,960,618	2,865,959	3,427,214	3,001,440	3,198,545	3,278,585	4,084,892
Other Taxes										
Property Taxes										
Reimbursements	1,279	32,671	41,925	72,045	143,247	108,295	111,788	79,314		
Rentals & Leases	300,882	319,338	265,529	282,521	272,906	258,361	275,179	275,685	280,000	280,000
TOTAL REVENUES	31,868,440	32,532,588	31,158,496	34,902,814	34,542,912	38,876,525	39,512,349	41,870,364	47,933,502	51,780,009
OTHER SOURCES/USES:										
Transfers In	138,000	137,000	186,000	205,000	630,000	203,000	589,500	537,000	55,000	230,215
Transfers Out	(4,884,855)	(4,669,824)	(4,566,546)	(5,354,592)	(5,607,560)	(10,021,861)	(10,280,791)	(10,514,053)	(11,058,756)	(11,179,475)
Loans to/from Other Funds	371,411		750,000	1,250,000				(316,430)		
Proceeds from Debt										
TOTAL OTHER SOURCES/USES	(4,375,444)	(4,532,824)	(3,630,546)	(3,899,592)	(4,977,560)	(9,818,861)	(9,691,291)	(10,293,483)	(11,003,756)	(10,949,260)
EXPENDITURES:										
Personal Services	6,582,896	6,056,607	6,085,208	6,419,231	6,410,435	6,590,866	6,884,930	7,200,666	7,950,140	7,967,747
Contractual Services	13,437,119	13,983,787	15,076,610	17,043,467	15,471,930	15,980,453	16,170,401	16,552,690	20,124,451	20,495,887
Commodities	2,687,951	2,492,467	2,048,852	1,925,650	2,115,636	2,418,704	2,414,944	2,816,730	3,455,040	3,768,299
Capital Outlays	2,767,364	1,372,831	1,957,975	3,814,297	1,422,194	1,962,321	1,991,657	1,742,711	5,704,932	7,828,348
Loans										
Debt Service	2,590,144	2,646,814	2,250,993	2,328,062	1,306,063	1,220,460	1,224,882	1,040,400	1,050,350	1,041,600
TOTAL EXPENDITURES	28,065,474	26,552,506	27,419,638	31,530,707	26,726,258	28,172,804	28,686,814	29,353,197	38,284,913	41,101,881
BALANCE DEC. 31	\$13,690,113	\$15,137,371	\$15,245,683	\$14,718,198	\$17,557,292	\$18,442,152	\$19,576,396	\$21,800,080	\$20,444,913	\$20,173,781

MATRIX BY FUND CLASSIFICATION	TOTAL ALL FUNDS									
	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
BALANCE: JAN 1	\$39,742,516	\$34,992,399	\$37,472,725	\$39,564,877	\$38,267,040	\$42,706,088	\$56,065,360	\$68,089,410	\$75,462,515	\$70,327,357
REVENUES:										
Charges for Services	31,461,030	31,117,794	31,105,377	33,515,865	35,933,897	39,896,173	40,530,633	42,519,208	43,411,109	44,922,114
Fines and Forfeitures	1,926,126	1,902,673	1,687,799	1,543,957	1,681,711	1,618,383	1,556,099	1,412,405	1,654,374	1,594,522
Income Taxes	19,949,273	20,560,181	21,571,744	22,285,507	24,495,698	24,941,368	26,309,538	23,726,902	28,360,097	29,357,073
Interest Income	4,251	32,999	271,712	311,426	444,138	643,988	1,167,026	801,509	565,490	498,426
Intergovernmental	18,634,531	16,134,654	8,515,752	13,092,339	9,963,384	12,544,304	9,386,090	12,867,858	17,934,137	21,403,617
Licenses and Permits	319,180	293,169	325,329	496,735	387,095	455,002	395,806	517,802	443,029	550,000
Miscellaneous	5,163,512	7,288,760	6,210,251	5,770,973	5,565,360	7,487,344	8,632,544	7,702,576	8,520,494	9,041,702
Other Taxes	1,323,443	272,522	317,374	330,793	365,026	337,191	328,146	204,317	200,000	230,000
Property Taxes	4,288,266	4,312,921	4,828,335	4,330,025	4,221,807	4,464,753	4,639,561	4,794,685	4,776,716	5,251,079
Reimbursements	919,919	611,269	580,541	508,139	732,157	2,280,335	1,103,482	2,646,080	328,415	343,195
Rentals & Leases	896,667	925,868	420,903	882,655	859,103	862,616	859,493	830,184	1,083,834	1,071,585
TOTAL REVENUES	84,886,198	83,452,810	75,835,117	83,068,414	84,649,376	95,531,457	94,908,418	98,023,526	107,277,695	114,263,313
OTHER SOURCES/USES:										
Transfers In	30,992,011	30,759,016	33,500,069	32,816,601	36,259,237	40,987,196	43,142,454	44,892,806	44,502,030	47,220,178
Transfers Out	(30,694,873)	(32,614,469)	(31,254,569)	(33,939,590)	(35,849,437)	(41,427,930)	(43,415,774)	(45,470,208)	(44,925,540)	(47,220,178)
Loans to/from Other Funds	(347,136)	1,871,411	785,589	1,271,909	1,000	1,333		(316,430)		
Proceeds from Debt	2,056,916	1,100,715	6,555,886	328,935	786,790					15,100,000
TOTAL OTHER SOURCES/USES	2,006,918	1,116,673	9,586,975	477,855	1,197,590	(439,401)	(273,320)	(893,832)	30,876,538	15,100,000
EXPENDITURES:										
Personal Services	32,959,109	31,410,171	30,889,823	31,925,333	32,966,163	33,808,824	35,383,512	36,457,346	38,884,333	39,946,637
Contractual Services	33,812,362	30,092,463	24,137,032	25,545,936	25,082,513	27,095,494	26,762,787	27,689,143	32,746,332	33,289,820
Commodities	3,755,088	3,524,431	3,538,691	3,163,109	3,392,022	3,893,199	3,750,247	4,039,993	4,913,624	5,292,198
Capital Outlays	12,987,312	10,934,180	13,803,073	18,414,338	14,946,726	12,478,300	12,795,426	17,959,535	59,998,813	40,173,588
Loans			2,995,500	(77,475)	480,289	157,036	238,439	317,530		
Debt Service	8,129,361	5,849,262	7,658,110	5,872,866	4,540,205	4,429,311	4,390,357	3,293,045	6,746,289	6,614,743
TOTAL EXPENDITURES	91,643,232	81,810,507	83,022,229	84,844,107	81,407,919	81,862,164	83,320,769	89,756,591	143,289,391	125,316,986
BALANCE DEC. 31	\$34,992,400	\$37,751,375	\$39,872,588	\$38,267,040	\$42,706,088	\$55,935,980	\$67,379,690	\$75,462,513	\$70,327,357	\$74,373,684

COMBINED FUNDS - 2022 BUDGET										
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL & SPEC. ASSESSMENT FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TRUST FUNDS	FEDERAL GRANT FUNDS	TOTAL ALL FUNDS	% of Total Rev. & Exp.
BEGINNING BALANCE: JAN 1	\$10,041,059	\$5,143,785	\$2,082,931	\$30,811,349	\$13,300,417	\$7,144,496	\$1,452,837	\$350,483	\$70,327,357	
REVENUES:										
CHARGES FOR SERVICES	4,745,792	391,002		1,335,643	31,648,665	6,801,012			44,922,114	39.31%
FINES & FORFEITURES	22,000	1,572,522							1,594,522	1.40%
INCOME TAXES		29,357,073							29,357,073	25.69%
INTEREST INCOME	112,000	37,000		119,317	104,618	122,955		2,536	498,426	0.44%
INTERGOVERNMENTAL	1,647,001	3,458,555		6,393,209	8,737,867		52,800	1,114,185	21,403,617	18.73%
LICENSES AND PERMITS	550,000								550,000	0.48%
MISCELLANEOUS	954,060	182,823	3,035,927	726,291	921,226	3,163,666		57,709	9,041,702	7.91%
OTHER TAXES		230,000							230,000	0.20%
PROPERTY TAXES	3,166,104	955,775		697,200			432,000		5,251,079	4.60%
REIMBURSEMENTS	331,195	12,000							343,195	0.30%
RENTALS AND LEASES	71,323		720,262		280,000				1,071,585	0.94%
TOTAL REVENUES	11,599,475	36,196,750	3,756,189	9,271,660	41,692,376	10,087,633	484,800	1,174,430	114,263,313	100.00%
OTHER SOURCES/USES:										
TRANSFERS IN	23,452,863	8,916,646	650,000	11,389,454	230,215		2,581,000		47,220,178	
TRANSFERS OUT	(548,194)	(32,667,184)			(11,179,475)		(2,825,325)		(47,220,178)	
PROCEEDS FROM DEBT				15,100,000					15,100,000	
LOANS TO OTHER FUNDS										
LOANS FROM OTHER FUNDS										
TOTAL OTHER SOURCES/USES	22,904,669	(23,750,538)	650,000	26,489,454	(10,949,260)		(244,325)		15,100,000	
EXPENDITURES:										
PERSONAL SERVICES	26,629,231	5,349,659			7,337,487	630,260			39,946,637	31.88%
CONTRACTUAL SERVICES	5,786,872	3,830,418	1,896,104	350,632	13,180,526	7,315,361	9,272	920,635	33,289,820	26.56%
COMMODITIES	614,790	909,109			2,578,699	1,189,600			5,292,198	4.22%
CAPITAL OUTLAY	1,597,645	757,907	55,000	29,635,000	6,858,032	970,316		299,688	40,173,588	32.06%
LOANS										0.00%
DEBT SERVICE		3,231,523	1,994,904	346,716	1,041,600				6,614,743	5.28%
TOTAL EXPENDITURES	34,628,538	14,078,616	3,946,008	30,332,348	30,996,344	10,105,537	9,272	1,220,323	125,316,986	100.00%
ENDING BALANCE DEC. 31	\$9,916,665	\$3,511,381	\$2,543,112	\$36,240,115	\$13,047,189	\$7,126,592	\$1,684,040	\$304,590	\$74,373,684	

MAJOR REVENUES – TRENDS AND ASSUMPTIONS

OVERALL REVENUE

For reporting purposes, revenues are categorized into types of sources: charges for services; fines & forfeitures; income tax; interest; intergovernmental; licenses & permits; other taxes; property taxes; reimbursements; rentals & leases; and miscellaneous. Most of these revenue sources are budgeted with a 1% increase per year unless deemed otherwise. The largest revenue sources are **charges for services, income tax, and intergovernmental revenues**. Changes in these large revenue sources have an effect on the total budget. These three sources combined make up 83.73% of all revenue for the 2022 budget.

Revenue History - All Funds Combined

<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
\$84,886,198	\$83,452,810	\$75,835,117	\$83,068,414	\$84,649,376	\$95,531,457	\$94,908,418	\$98,023,526	\$107,277,695	\$114,263,313
-1.40%	-1.70%	-1.30%	0.80%	1.90%	12.90%	-0.70%	-3.80%	9.60%	9.60%

Table 2.15 Revenue History of All Funds

In 2013, the decrease of \$1.2 million was attributed to a decrease of intergovernmental revenue for capital projects. Most of this revenue is subject to reimbursements and some projects were put on hold and some were taking longer to accomplish due to various issues.

The 2014 revenue was \$1.4 million less than the 2013 revenue. The major contributor for this decrease is intergovernmental revenue. The Housing Assistance program, along with the grant funds, was transferred to the Counties in 2014. This grant averaged \$10 million a year as an intergovernmental revenue source.

The 2015 revenue was \$7.6 million less than the 2014 revenue. This was mainly due to a reduction of federal grants, specifically the Housing Assistance grant program that had been transferred to Butler and Warren Counties.

In 2016, charges for services saw an increase of more than \$2.4 million. A 7.5% increase in water and storm water rates contributed to this increase. An increase of \$0.7 million in income tax revenue and \$4.6 million in intergovernmental revenue, primarily due to capital improvement projects, added to the overall increase. Property taxes decreased by \$0.5 million due to decreasing the 2015 property valuations.

The 2017 actual revenue was \$85 million, \$2 million above 2016 actual revenue. There is an increase of \$2.4 million in charges for services for 2017. Water rates increased by 7.5% and Sewer rates were increased by 15% due to the need for major improvements to the sewer system.

The 2018 actual revenue was \$95.5 million. This is a revenue increase of \$11 million or 12.9% over the 2017 total of \$84.6 million. This increase is primarily due to an 11.0% increase in charges for services to \$40 million. This increase is mainly due to a 15% increase in sewer rates and an additional \$0.50 charge per month for trash toter rentals.

There was a \$2.6 million increase in intergovernmental revenue for 2018. Intergovernmental revenue is 23.7% of the overall 2018 revenue. Capital improvement projects and fire grants are the primary reason for the intergovernmental increase.

Revenues decreased in 2019 by 0.7%, or \$623,039, to \$94.9 million from the 2018 total of \$95.5 million. Although there was a 25.2% decrease in Intergovernmental due to the end of several large capital improvement projects, the end of the fire Staffing for Adequate Fire and Emergency Response (SAFER) Grant along with no Assistance to Firefighters (AFG) Grant for fire, several other revenue sources saw an increase, including a 1.6% increase in charges for services, a 5.5% increase in income tax revenue, an increase of 81.2%, or \$523,038 in interest income, a 3.9% increase in property taxes, and an increase of 15.3% in miscellaneous revenue.

The 2020 overall actual revenue of \$98 million saw an increase of 3.8% or \$3,115,108, from the 2019 actual total of \$94.9 million. Income tax revenue was reduced by 9.8% or \$2,582,636, to \$23.7 million for 2020. Interest income sees a 31.3% decrease from the 2019 total. Interest income accounts for 0.8% of the overall 2020 revenue budget. Property tax revenues of \$4,794,685 also see a 3.3% increase in 2020, \$155,124 under the 2019 total of \$4,639,561. Intergovernmental revenue saw an increase of \$3.5 million or 37.1% primarily due to receiving \$3.3 million from the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) economic stimulus bill passed by Congress in March 2020.

The 2021 revenue of \$107.3 million is budgeted with a 9.4%, or \$9.2 million, increase over the 2020 actual amount of \$98 million. Reimbursements sees the largest decrease, \$2.3 million or 87.6%, due to a large reimbursement from Bureau of Worker's Compensation in 2020. Intergovernmental revenue sees the largest increase in 2021, with 39.4% or \$5.1 million which is primarily due to \$4.2 million in grant money to replace one bus and add another four commuter buses in the Transit Fund. Charges for services sees a 2.1% increase due to a 5% sewer rate increase, a solid waste increase of \$1.00 per month, and a \$0.75 per month increase to storm water charges. Income tax withholding was increased in 2021 by one-quarter percent with the passing of a ten year Street Levy income tax.

For budget year 2022, revenue sees an overall increase of 6.5% or \$6,985,618 from the 2021 budget. License and Permit revenue sees the largest increase by percentage although this source is just 0.5% of the overall revenue budget of \$114,263,313. Increased property taxes, income taxes, and intergovernmental all see increases in the 2022 budget. Proceeds from Debt also sees a large increase for 2022 due to debt issuance planned to take place for several large public works projects at both the water reclamation plant and water treatment plant.

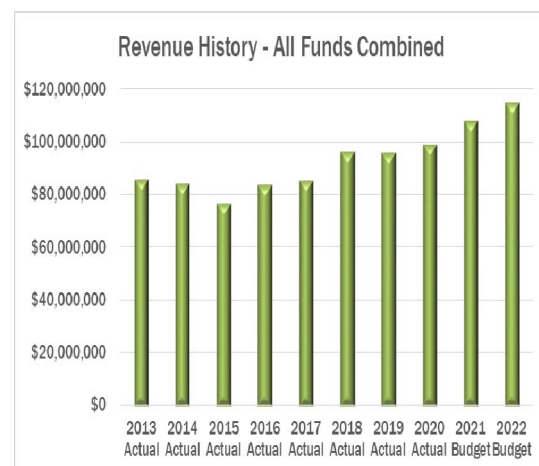


Figure 2.2 Revenue History – All Funds

MAJOR REVENUE SOURCES:

Charges for services include a variety of fees and charges and generally comprise 36% to 45% of total revenue sources. The 2020 actual charges for services is 43.4% with the 2021 budget at 40.5%. The 2022 budget for charges for services is \$44,922,114 which is 39.3% of total revenue for 2022. Examples of charges for services are: administrative fees; EMS (ambulance fees); utility charges (water & sewer bills); and bus fares. The proprietary funds and the General Fund are the largest receivers of charges for services.

Charges for Services - All Funds Combined									
<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
\$31,461,030	\$31,117,794	\$31,105,377	\$33,515,865	\$35,933,897	\$39,896,173	\$40,530,633	\$42,519,208	\$43,411,109	\$44,922,114

Table 2.16 Revenue History – Charges for Services for All Funds

The majority (over 70.4%) of this revenue budgeted for 2022 is collected from the enterprise funds. Utility bills (water, sewer, storm water, well field, and refuse collection) are the largest source of charges for service. Water and sewer rates are reviewed regularly to ensure that the revenues collected are sufficient to address operational costs and capital needs of the water and sewer collection systems. Increases in rates are the major reason for increases in this category. Although utility rates were increased in 2014 and 2015, a reduction of the total charges for services is due to the elimination of the City owned golf course. The golf course was sold in late 2014 and accounted for \$1.2 million each year in revenue under this category. Utility rates were increased in 2019, 2020, and again in 2021. There were no scheduled rate increases for 2022.

The Employee Benefits Fund (Internal Service Fund) has increased health insurance payments by 4% in 2022. Health insurance payments are the largest source of revenue for the Employee Benefits Fund. The city contracts with an administrator for all of its self-funded health care benefits. A Health Care Committee reviews the budget and changes policies and/or benefits for cost saving measures. Employees have two options, higher contributions/premiums for the same coverage or lower contributions/premiums with higher deductibles. The committee believes this to be an important measure for affordable health care coverage.

Intergovernmental revenue accounts for 18.7% of the total revenue for the 2022 budget at \$21.4 million, a \$3.5 million increase from the 2021 budget of \$17.9 million. This increase is due to additional grant monies received for the repairs and resurfacing of Central Avenue. Intergovernmental revenues are federal grants, state grants, specific taxes, and subsidies. In the past, intergovernmental revenues made up 25%+ of total revenues due to the Housing Assistance Grant (Section 8 Housing Program) with a yearly grant of \$9-\$10 million. In late 2014, this program was transferred to the Counties.

Intergovernmental Revenue – All Funds Combined									
<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
\$18,634,531	\$16,134,654	\$8,515,752	\$13,092,339	\$9,963,384	\$12,544,304	\$9,386,090	\$12,867,858	\$17,934,137	\$21,403,617

Table 2.17 Revenue History – Intergovernmental Revenue of All Funds

Approximately 59.2% of the total intergovernmental revenue is budgeted for governmental funds. The breakdown for governmental funds in the 2022 budget is as follows:

General Fund	Special Revenue Funds	Capital Funds	Trust Funds	Federal Grant Funds	Total Governmental Funds
\$1,647,001	\$3,458,555	\$6,393,209	\$52,800	\$1,114,185	\$12,665,750

Table 2.18 Revenue History – Intergovernmental Revenue of Governmental Funds

Federal Grant Funds:

Revenue from the U.S. Department of Housing of Urban Development accounts for the revenue in the Federal Grant Funds. In 2022, this revenue is divided into three funds: the Community Development Fund, Community Development Act Escrow Fund, and the HOME Program Fund. Each of these funds has separate programs that are related to housing and community development activities. Programs include assistance for first time home purchases, property rehabilitation, and demolition of abandoned and unsafe buildings.

Special Revenue Funds:

The Auto and Gas Tax Fund is largest recipient of intergovernmental revenues in the Special Revenue Funds. Approximately \$3 million is projected from gasoline taxes and license fees. Revenues also include county vehicle licenses tax, county license renewal fees (\$2.50 per license shared by Butler County), motor vehicle permissive tax (\$5 tax distributed by the State of Ohio), and municipal motor vehicle license tax (\$5 per license plate for vehicles registered to City of Middletown owners).

General Fund:

With the reduction of the Staffing for Adequate Fire and Emergency Response Grant in 2018, the Local Government Assistance Fund (LGAF) revenue is the largest source of intergovernmental revenue in the General Fund. The State of Ohio announced in July 2011 that it will reduce this revenue along with reductions in the Commercial Activities Tax. The commercial activity tax is a tax imposed on businesses according to their gross receipts in Ohio. Collectively, these revenues have reduced the intergovernmental revenues to the General Fund from \$1.5 million from 2012.

Local Government Fund Revenue & Commercial Activities Tax									
<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
\$865,455	\$843,283	\$877,493	\$795,517	\$752,311	\$775,645	\$773,467	\$1,000,743	\$773,467	\$1,105,000

Table 2.19 Revenue History – Local Government Fund and Commercial Activities Tax

Capital Funds:

Capital Funds are expected to receive grants totaling \$6.4 million. The Capital Improvement Fund has budgeted \$5.4 million in grant funds for street projects in 2022. The Airport Improvement Fund has \$0.7 million in ODOT grant monies in 2022 for Apron and Ramp improvements at the Middletown Regional Airport.

Enterprise Funds:

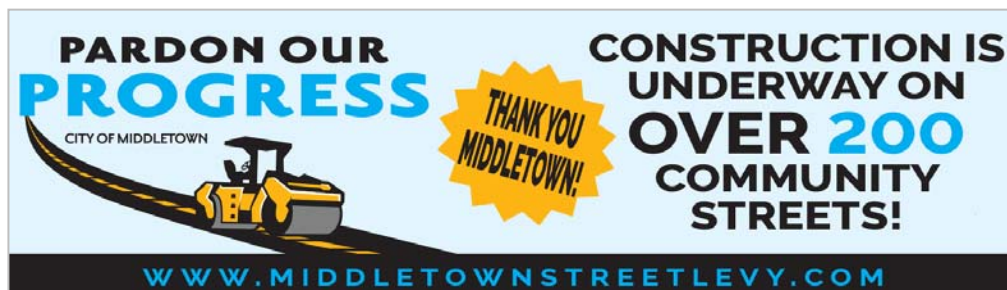
The Transit Fund relies heavily upon federal and state grants for operation and capital items. In 2016, the intergovernmental revenue increased to \$3.4 million due to a FTA grant for the purchase of five transit buses. The intergovernmental revenue was \$2.3 million in 2020, \$7 million in the 2021 budget and is \$7 million for the 2022 budget. This 200.8% increase in 2021 is due to grant revenue that will pay for the replacement of one existing bus and will allow for the purchase of four additional buses. The 25.1% increase in the 2022 budget is for the purchase of an additional two existing buses and eight commuter buses. Transit intergovernmental revenue of \$8.7 million accounts for 40.8% or the overall intergovernmental revenue for 2022.

Local income taxes are the primary source of revenue for the General Fund and account for 25.7% of the total revenue from all sources. Income tax revenue provides funds for the purposes of general Municipal operations, capital improvements and the payment of debt service with respect to capital improvements. Income tax is levied on salaries, wages, commissions and other compensation, and on net profits.

A Public Safety Levy was passed by the voters in November 2007 which enacted an additional one-quarter percent income tax for a period of five years. This levy was passed permanently in 2012. The Public Safety Levy has helped provide stability to the General Fund. This portion of the income tax revenue is designated to help fund the public safety divisions (Police and Fire Divisions).

In November 2020, Middletown voters approved a City Income Tax increase of one-quarter percent (now a grand total of two percent) to be earmarked for Streets beginning in January 2021 and for the next ten years. The \$31.3 million in revenue will pave 137 lane miles taking place in 2021 and 2022. The City issued Special Revenue Bonds in early 2021 and began road work immediately. This Street Levy will have a huge positive impact on the City and its residents.

Income tax revenue history is discussed in more detail under Major Fund- City Income Tax Fund.



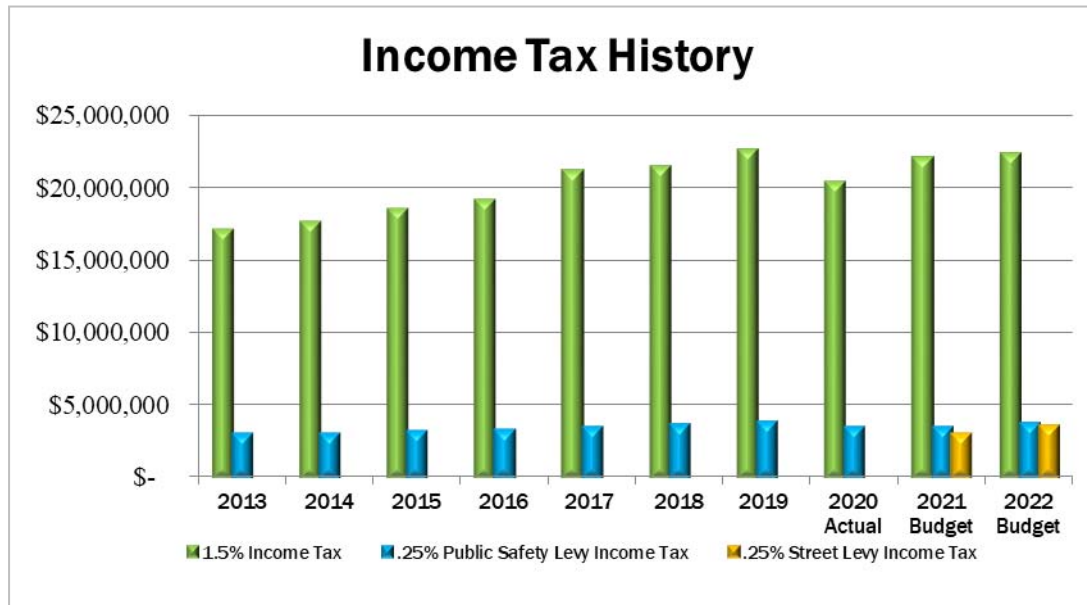


Figure 2.3 Income Tax History

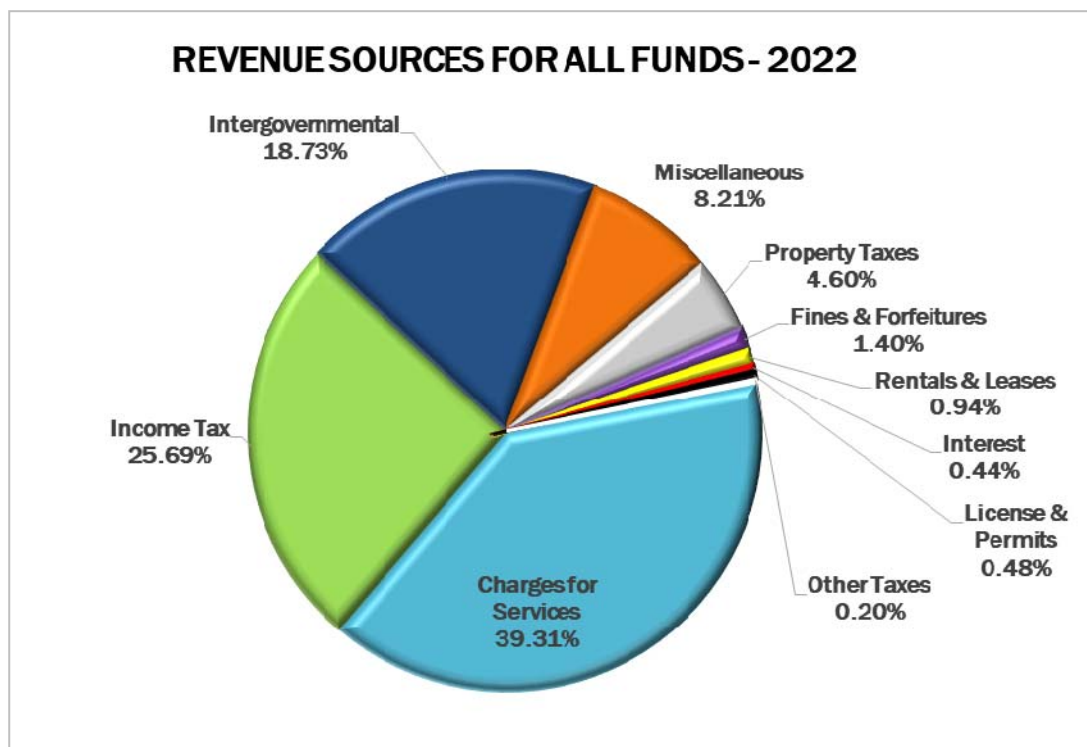


Figure 2.4 Revenue Sources of All Funds Combined

MAJOR EXPENDITURES – TRENDS AND ASSUMPTIONS

OVERALL EXPENDITURES

Expenditures for the overall 2022 city budget are projected at \$125.3 million (excluding other sources), a 12.5% decrease from the 2021 budget.

The amount of expenditures is dependent upon the revenue stream. In response to declining revenues and increasing personnel costs, planned budget cuts occurred in 2014. These budget cuts included reduction of personnel, reduction in other operating costs, elimination of programs, outsourcing of certain functions, and reorganization of departments. These budget cuts forced the City to be more proactive in finding new ways of doing business such as: searching for additional grant opportunities, joining regional partnerships, participation in cooperative regional purchasing, public private partnerships, and finding other ways to utilize personnel.

Expenditures for All Funds by Year

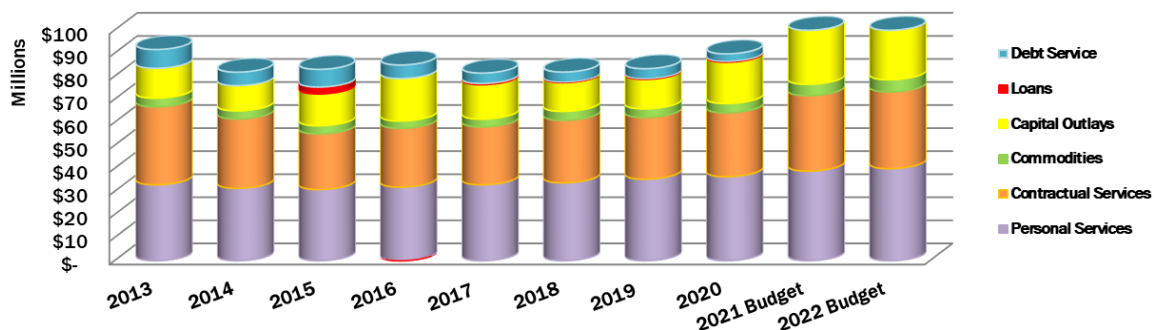


Figure 2.5 Expenditure History by Year/Category for All Funds

Expenditures are categorized into six types of expenditures: personal services, contractual services, commodities, capital outlay, rehabilitation loans and debt service. Personal Services and Contractual Services comprise two-thirds or greater of the budget for each year. Capital outlay purchases vary each year and therefore is generally the largest factor for fluctuations in the combined budgets. However, in 2015, a large fluctuation in contractual services was due to a decrease in federal grant funds.

Personal services includes salaries and wages, overtime and all benefit costs such as health care and pension contributions. Personal services constitute 31.9% of the 2022 budget and 27.1% of the 2021 budget. Salaries and wages were increased by 1% in 2016. This was the first increase since 2011 for non-union employees. There was an across-the-board increase in salaries and wages for non-union employees that amounted to 1.5% for 2017, 2% for 2018 and 2019, 2.5% for 2020, and 1% for 2021. There was a 2% across-the-board wage increase in 2022 for non-union employees. All other wage increases are based upon the previously approved collective bargaining agreements with the exception of any whose contract has or is set to expire in budget year 2022, which are then

calculated with the same percentage as the non-union employees. Total cost projected for 2022 for personnel and benefits is approximately \$39.9 million.

Personal Services Expenditures

<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
\$32,959,109	\$31,410,171	\$30,889,823	\$31,925,333	\$32,966,163	\$33,808,824	\$35,383,512	\$36,457,346	\$38,884,333	\$39,946,637

Table 2.20 Expenditure History – Personal Services

Personnel costs are a major concern for the General Fund. More than sixty-six percent of all personnel costs are funded by the General Fund. Numerous lay-offs and elimination of positions have occurred as cost saving measures. In 2014 and 2015, public safety personnel were laid off due to the expiration of grants which funded six firefighter and four patrol positions. In late 2014, the golf course was sold, thus eliminated five full time positions and numerous part time positions. A total of forty positions were eliminated in 2014 and 2015. In 2016, ten positions were added due to the need and economic growth in the area. In the summer of 2016, the city was awarded the Staffing for Adequate Fire and Emergency Response Grant. This grant afforded the city to hire twelve new firefighter positions, nine positions in 2016 and three in early 2017. There were nine new positions added in 2017, in addition to the twelve firefighter positions on the Staffing for Adequate Fire and Emergency Response Grant. In 2018 there was the addition of one Patrol Officer and a Staff Attorney while eliminating the position of Public Safety Director.

There were many personnel changes for 2019, mostly due the restructuring/elimination of Community Revitalization Department and addition of the new Administrative Services Department. Four full time positions and one part time position were eliminated in the General Fund; Community Revitalization Director, HUD Program Administrator, Administrative Assistant, and General Counsel were eliminated. One part time Human Resources Specialist was eliminated through attrition, along with two full time Bus Drivers who were paid from the Transit Fund. Four new positions were added to the General Fund; An Administrative Services Director and a Paralegal Position were added to the newly formed Administrative Services Department, an Administrative Assistant and a Dispatcher were added to the Division of Police. The previously part time Purchasing Agent, in the Finance Department, was changed to a full time position in 2019. A part time Director of Nursing position was added to the Health Fund and a Natural Resources Coordinator position was added to the Sewer Fund. Twelve Firefighter EMT positions that were previously funded by the Staffing for Adequate Fire and Emergency Response Grant, will remain with no revenue assistance from the Grant. All of these twelve Firefighter positions are paid out of the General Fund.

Much like 2019, there were many personnel changes in 2020. There was the addition of one new Patrol Officer to the Middletown Division of Police. This new Officer will focus mainly on traffic enforcement. The Middletown Division of Fire will add two new Firefighter EMT positions and will send two of their senior Firefighter EMT's to paramedic school. Administrative Services saw the addition of a full time Human Resources Manager and the reduction of a part time Human Resources Specialist in the Human Resources Division and a part time Special Counsel position in the Law Division. Both the part time Human

Resources Specialist and the part time Special Counsel position were eliminated through attrition. All of the above mentioned positions are paid from the General Fund. The Water Reclamation Division of Public Works saw the addition of a full time Water Reclamation Manager and the reduction of a part time Wastewater Treatment Manager. The Water Reclamation Manager position is included in the Sewer Fund Budget. Finance added a Customer Relations Specialist to Water Administration. The Customer Relations Specialist will be paid from the Water Fund. As the City begins the development of a new Paramedicine Program, a full time Director of Nursing, (previously a part time position) and a full time Health Clerk were added to the Health Department, and paid from the Health Fund.

Although the COVID-19 pandemic brought economic uncertainty and was projected to impact city income tax revenue negatively by \$2.2 million in 2020. With the aid of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) funding, the General Fund year-end balance was able to remain the same as anticipated pre-pandemic.

There were many personnel changes to note in 2021. The Administrative Services Department was dissolved and those duties were redistributed to both the City Manager's Department and a newly formed Development Services Department. A newly added position of Assistant City Manager joined the City Managers Department in early 2021 and will oversee the Information Systems Department, the divisions of Law, Transit, the Community Center and will manage all City Special Events and projects. The division of Law includes the Human Resources Division which was fully staffed in 2021 with a Human Resources Manager, two Human Resources Specialist and one Human Resources Clerk. The newly formed Development Services Department will now house both the Planning/Zoning and Building Inspection divisions and will manage the Federal Grant Programs previously managed by the Administrative Services Department. There was the addition of a newly formed position of Assistant Development Services Director in the third quarter of 2021. Two additional Patrol Officers were added to the Uniform Patrol division of Police. The cost of these two new Officers will be partially funded by the Community Oriented Policing Services (COPS) Grant. One Lieutenant position in the Training and Prevention division of Fire was elevated to a Captain position. One Engineer position was added to the Public Works and Utility Administration division of Public Works and all personnel positions at the City Airport were eliminated to make way for a contracted fixed based operator to take over.

The 2022 budget reflects several personnel changes:

2022 Budget

- Addition of three Firefighter/EMT positions to the Fire Operations division of Fire
- Addition of one Patrol Officer to Uniform Patrol division of Police to concentrate primarily on traffic patrol
- Four Code Specialist positions and one Administrative Assistant position will be transferred from the Police Administration Division of Police to the Development Services Department
- A new position of City Planner will be added to the Development Services Department

Next to wages, one of the largest personnel costs is health insurance. Each division with employees contributes to the Employee Benefits Fund (the City is self-funded) according to each employee's health plan coverage. The Health Care Committee meets periodically to review and modify the current health care plans when needed or warranted. The budget for City cost of health insurance was increased by 4% in 2022.

Contractual services is an expenditure category that includes all services provided by outside consultants and vendors. The 2022 budget for contractual services is \$33,289,820 and is 26.6% of the overall expenditure budget. This category generally comprises of 29.1% of the budget on a five year average and 30.9% of the budget on a ten year average. In 2021, contractual services comprise 22.8% of the total budget. The unusually large decrease of \$6+ million in 2015 and the years to follow is due to federal grant reductions, specifically the Section 8 Housing Assistance program grant. This program has been transferred to the counties that incorporate the City of Middletown.

Contractual Services Expenditures

<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
\$33,812,362	\$30,092,463	\$24,137,032	\$25,545,936	\$25,082,513	\$27,095,494	\$26,762,787	\$27,689,143	\$32,746,332	\$33,289,820

Table 2.21 Expenditure History – Contractual Services

In 2013, federal grants supported 33.7% of the contractual services. The largest contractual service of the City is with an administrator who oversees Housing Assistance, specifically, Section 8 for \$9.2 million. This grant was from the U.S. Department of Housing and Urban Development (HUD). Additionally, a state grant of \$1.6 million funded the demolition projects performed in 2013 and 2014. In addition to the decrease from the loss of the Section 8 Housing Assistance Program, the City owned golf course was sold resulting in an even larger decrease in contractual services for 2015 and the years that follow. The majority of the 2020 Contractual Services were: employee health care, \$5.1 million; refuse collection and disposal, \$3.5 million; other professional services, \$3.5; administrative fees, \$2.6 million; utility charges, \$2 million; garage charges, \$1.4 million; and \$1 million for federal grant programs. The largest contractual services for 2021 are: employee health care, \$6.2 million; other professional services, \$5.5 million; refuse collection and disposal, \$3.5 million; administrative fees, \$2.7 million; utility charges, \$2.3 million; federal grant programs, \$1.6; and garage charges, \$1.5 million.

Contractual services make up 26.6% of the overall expenditures for 2022. The largest of the \$33.3 million include the following:

- \$ 6.6 million - employee health care
- \$ 5.5 million - other professional services
- \$ 3.6 million - refuse collection and disposal
- \$ 2.8 million - administrative fees
- \$ 2.1 million - utility charges
- \$ 1.5 million - garage charges
- \$ 0.9 million - federal grant programs

Commodities is an expenditure category that consists of supplies and materials that are purchased for use or consumption. Examples of commodities are office supplies, cleaning supplies, fuel for vehicles and equipment, supplies to maintain equipment and buildings, maintenance repair parts, chemicals, etc. Proprietary Funds, the City's business-type funds, appropriated \$3.8 million of the total commodities category of \$5.3 million. Commodities comprise 4.2% of the total 2022 budget.

Commodities Expenditures									
<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
\$ 3,755,088	\$ 3,524,431	\$ 3,538,691	\$ 3,163,109	\$ 3,392,022	\$ 3,893,199	\$ 3,750,247	\$ 4,039,993	\$ 4,913,624	\$ 5,292,198

Table 2.22 Expenditure History – Commodities

Capital outlay constitutes 32.1% of the overall 2022 budget with \$40.2 million budgeted for all funds. Capital outlay is an expenditure category designated for the purchase of fixed assets such as machinery, equipment, vehicles, street improvements, water and sewer mains, and depreciation.

Capital project funds are funds created to account for financial resources to be used for acquisition or construction of major capital facilities. Approximately 73.8% of all capital outlay items are budgeted in the capital funds.

Budgets with large capital expenditures are:

- \$14.4 million – Sewer Capital Reserve Fund – sewer infrastructure and LTCP
- \$6.1 million – Capital Improvement Fund – general capital improvements and infrastructure
- \$6.0 million – Water Capital Reserve Fund – water infrastructure
- \$5.8 million – Transit Fund – purchase of new buses
- \$1.6 million – Storm Water Capital Reserve Fund – storm water infrastructure
- \$1.0 million – Garage Fund – purchase of vehicles and equipment
- \$0.6 million – Airport Capital Improvement Fund – airport facility improvements
- \$0.6 million – Special Assessment Fund – 2022 sidewalk, curb and gutter projects
- \$0.4 million – Computer Replacement Fund – computers, office machinery, equipment and computer software

Capital Outlay Expenditures									
<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
\$12,987,312	\$10,934,180	\$13,803,073	\$18,414,338	\$14,946,726	\$12,478,300	\$12,795,426	\$17,959,535	\$59,998,813	\$40,173,588

Table 2.23 Expenditure History – Capital Outlay

The EPA mandated Long Term Control Plan (LTCP) Downtown Basin Design project (\$4.5 million) to reduce storm water from infiltrating the City's sewer system and sewer system rehab/replacement (\$5.6 million) are the largest capital expenditures for the Sewer Capital Reserve Fund for 2022. System replacement costs of \$2 million and a filter backwash – sanitary disposal to prevent overloading the lime lagoon at the Water Treatment Plant with a price tag of \$1.5 million are the largest projects in the Water

Capital Reserve Fund. Local street improvements are the focus of the Capital Improvement Fund with \$5.7 million to be spent in 2022.

The largest expenditure outside of the capital improvement budgets are vehicle and equipment purchases, \$1 million from Garage Fund and \$5.8 million from Transit Fund for 2022. Depreciation charges (\$1.5 million for 2022) are paid to the Municipal Garage Fund and held in reserve for future vehicle and equipment purchases.

Debt service payments were up in 2013 due to a \$2.2 million payment of notes converted to bonds in the Downtown Improvement Funds. When possible, debt payments for capital improvements associated with the Tax Increment Financing Districts are made by the associated TIF Funds. Scheduled for 2022, debt service payments of \$6.6 million. Debt service makes up 5.3% of the overall expenditures.

Transfers are monies transferred from one fund to another. Transfers are considered as other sources in the matrix of all funds. The Income Tax Fund receives \$19+ million each year. The Income Tax Fund transfers monies to various funds each year. The amount of the transfers is designated in the Five Year Financial Plan. These transfers usually help maintain a minimum or targeted balance for a specific fund or fund a specific project. The majority of income tax revenue is transferred to the General Fund.

The enterprise funds also have significant transfers. The majority of transfers from the enterprise funds are designated to their specific capital improvement fund (i.e. Water Fund transfer to Water Capital Reserve Fund).

Expenditures for All Funds - 2022

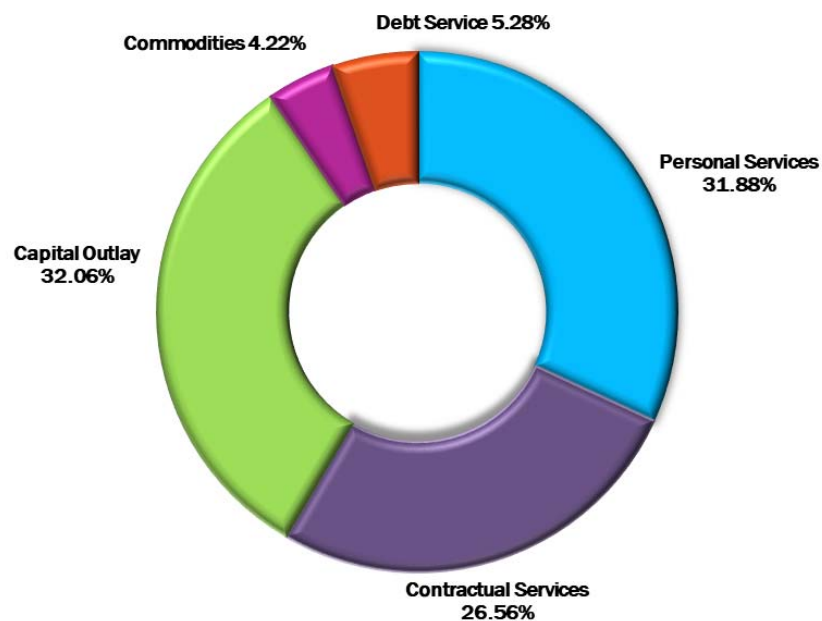


Figure 2.6 Expenditures of all funds by category for 2022

MAJOR FUNDS PURPOSES AND RESOURCES

Major funds are funds whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the City's revenues or expenditures of the appropriated budget. These major funds represent significant activities of the City. There are two major funds that meet this criteria for the City of Middletown: the General Fund and the City Income Tax Fund. The Health Fund is also classified as a major fund, however it is due to the City Health District being considered a separate entity.

GENERAL FUND

The General Fund, the city's largest fund, is used to account for all financial resources of the City except those required by federal, state, or local regulation to be accounted for in another fund. The City of Middletown uses General Fund resources to support the following core governmental services.

- Police and Fire Protection
- Public Works (Building Maintenance, Engineering, and Parks)
- City Administrative Services (Finance, Law)
- Non-Departmental activities (phone systems, utilities, street lighting, etc.)
- City Council and City Manager activities
- Economic Development and Planning

The General Fund supports close to two-thirds of the City's workforce.

General Fund Revenue Sources

The General Fund's primary revenue sources are:

Income Tax – 48.4%

Charges for services – 13.5%

Public Safety Levy – 10.5%

Property Taxes – 9.0%

Over 81.4% of the revenues for the General Fund comprise of the sources stated above.

Income Taxes (including Public Safety Levy Income Tax) - \$20.6 million

The General Fund relies heavily upon income tax revenue and accounts for 58.8% of the total General Fund revenue in 2022. The City's local income tax of 2.0% (includes the .25% Public Safety Income Tax and .25% Street Levy Income Tax) is levied on wages, salaries, other compensation, and net business profits earned by individuals and businesses located in the City of Middletown. All income tax revenues are deposited into the Income Tax Fund which then transfers out monies to other funds. The majority of this revenue is transferred to the General Fund.

Charges for Services – \$4.7 million

Charges for services is the second largest revenue source and accounts for 13.5% of total revenue for the General Fund. Emergency Medical Service billing generates over \$1.6 million to the General Fund each year along with \$2.7 million for administrative fees.

Charges and fees include, but are not limited to, the following:

Administrative fees	Burglar alarm fees	Emergency medical service
Planning review fees	Reimbursement of services	Zoning permits

Administrative fees are charged to other funds for payment to the General Fund for the oversight, direction, and time spent for employees who are supported by the General Fund. Administrative fees were projected with a 3% increase.

Real Estate Property Tax - \$3.2 million

Property taxes include amounts levied against all real and public utility property used in businesses and properties located in the City. All property values are reassessed every six years and values are updated every three years. The City is projected to receive about \$2.9 million in General Fund property tax revenues in 2021 and \$3.2 million in 2022. Property taxes were lowered in 2011 and 2012 due to property valuations being decreased by Butler and Warren Counties. The current estimate is based upon figures given by the counties which have taken delinquency of taxes into consideration. The 2020 property tax update, based on property sales from 2017, 2018, and 2019, shows that the current real estate market has improved, therefore the City will benefit from rising values as un-voted millage is allowed to grow with a value increase. Property taxes account for 9.0% of the total General Fund revenue and other sources.

Intergovernmental Revenues - \$1.6 million

In 2022, Middletown's General Fund will receive about 4.7% of its revenue from intergovernmental sources. Normally, most all of these funds are from the State of Ohio (e.g., homestead rollback, and local government assistance funds). The 2022 budget for intergovernmental revenue is \$1.6 million, a 16.7% increase over the 2021 budget. This increase is primarily due to the addition of the Community Oriented Policing Services (COPS) Grant.

The Local Government Assistance Fund (LGAF) is the largest intergovernmental revenue for the General Fund. The State of Ohio collects a 3.68% share of all general revenue tax collections for the Local Government Fund. This revenue is distributed to each of Ohio's eighty-eight counties and the allocation is based according to each county's share of the total state population. The county then distributes to each entity based upon the total population of the county. Unfortunately, the state reduced this revenue to alleviate the State of Ohio's economic condition beginning in July 2011. This revenue has been reduced close to \$0.8 million annually.

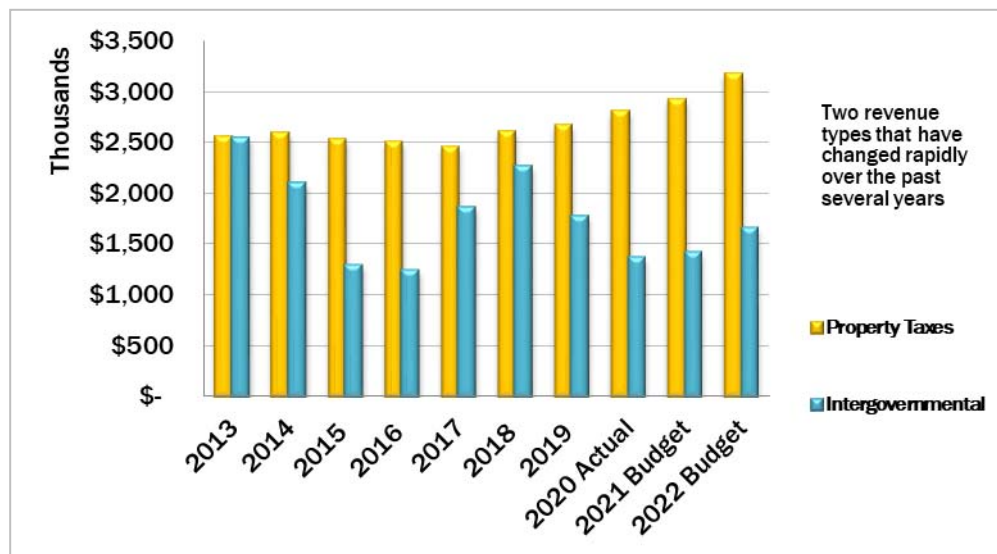


Figure 2.7 General Fund Revenue History – Property Taxes and Intergovernmental

Other Revenues

The remaining revenues comprise less than 15% for the past three years. These revenues include fines, interest income, licenses and permits, reimbursements, and rentals and leases. Generally, revenue projections are increased 2% each year. Each revenue is reviewed and increased or decreased based upon past financial history and known factors. Known factors include rental agreements, the rise and fall of interest rates, and reimbursement agreements. These revenues account for 5.5% of the 2022 budget.

General Fund Expenditures

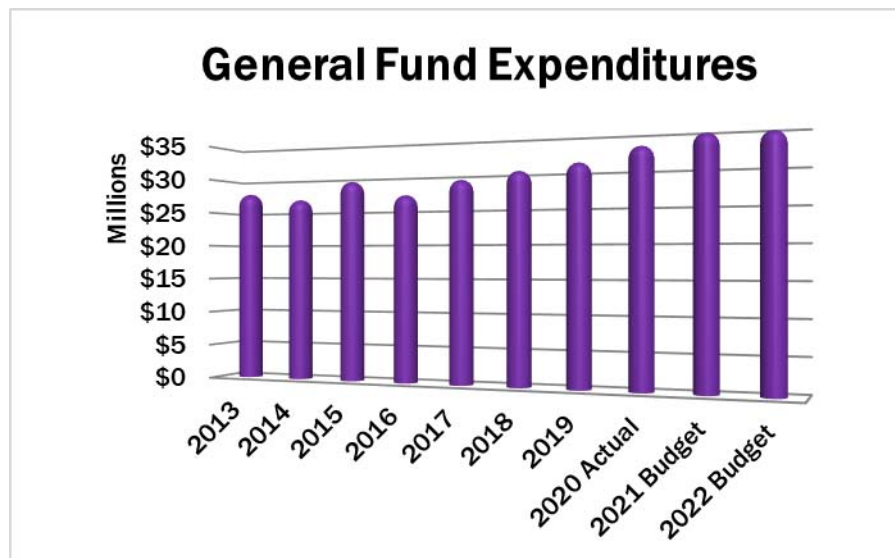


Figure 2.8 General Fund Expenditure History

The 2021 and 2022 General Fund budgets have increased due to projected revenue increases, particularly income taxes and property taxes. Although the COVID-19 pandemic was projected to negatively impact the General Fund by \$2.2 million in 2020, with CARES Act funding, year-end balance projections remain as anticipated.

Personal services- \$26.6 million

The largest expense to the General fund is personnel costs. The General Fund supports almost 66.7% of all city personnel. Public safety personnel make up 48.7% of the total city staff.

The 2022 General Fund budget sees the addition of one Patrol Officer, three Firefighter EMTs, and a City Planner. The 4.0%, or \$1 million increase in the 2022 Personal Services is due to the above mentioned personnel additions, a 4% increase in the City's share of employee benefits, and to allow for a two percent across-the-board increase for all non-union employees.

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
PERSONNEL	\$22,550,848	\$21,639,575	\$20,841,367	\$21,549,347	\$22,463,972	\$23,130,515	\$24,042,294	\$24,370,044	\$25,597,873	\$26,629,231
% of Total Budget	80.86%	80.52%	70.85%	79.02%	76.68%	76.27%	76.97%	73.37%	73.85%	76.90%
change in personnel costs	\$78,433	(\$911,273)	(\$798,208)	\$707,980	\$914,625	\$666,543	\$911,779	\$327,750	\$1,227,829	\$1,031,358
change from previous year	0.35%	-4.04%	-3.69%	3.40%	4.24%	2.97%	3.94%	1.36%	5.04%	4.03%

Table 2.24 General Fund Personnel Expenditure History

Contractual services - \$5.8 million

Contractual services include vendors and services that cannot be accomplished in-house. Contractual services did not change much until 2017, when additional funds were budgeted for Enterprise Zone agreements, zoning code updates, mowing contract increases, recreational activities, jail medical service, and garage charges which is based upon usage of equipment and vehicles. There is a slight reduction of 0.4% in 2022.

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
CONTRACTUAL	4,369,946	\$4,363,231	\$4,368,938	\$4,474,634	\$4,992,757	\$5,006,173	\$5,225,613	\$5,468,780	\$5,811,511	\$5,786,872
% of Total Budget	15.67%	16.23%	14.85%	16.41%	17.04%	16.51%	16.73%	16.46%	16.77%	16.71%
change in contractual costs	(\$15,978)	(\$6,715)	\$5,707	\$105,696	\$518,123	\$13,416	\$219,440	\$243,167	\$342,731	(\$24,639)
change from previous year	-0.36%	-0.15%	0.13%	2.42%	11.58%	0.27%	4.38%	4.65%	6.27%	-0.42%

Table 2.25 General Fund Contractual Services Expenditure History

Large costs for contractual services in 2022 include:

\$1.2 million – other professional services	\$0.4 million – liability insurance
\$0.8 million – garage charges	\$0.2 million – maintenance of equipment
\$0.6 million – utility charges	\$0.2 million – telephone line charges

Commodities - \$0.6 million

Commodities account for 1.7% of the total General Fund budget in 2022. Commodities include office supplies, cleaning supplies, small tools and equipment, chemicals, purchase of uniforms, and medical supplies. The largest commodities are purchase of drug and medical supplies for the paramedics and uniforms for the public safety divisions. An increase of 2.2% in 2022 is due to an increase cost of goods.

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
COMMODITIES	\$458,687	\$395,798	\$477,806	\$595,114	\$550,395	\$911,614	\$489,172	\$594,027	\$601,377	\$614,790
% of Total Budget	1.64%	1.47%	1.62%	2.18%	1.88%	3.01%	1.57%	1.79%	1.74%	1.78%
change in commodities costs	\$24,279	(\$62,889)	\$82,008	\$117,308	(\$44,719)	\$361,219	(\$422,442)	\$104,855	\$7,350	\$13,413
change from previous year	5.59%	-13.71%	20.72%	24.55%	-7.51%	65.63%	-46.34%	21.44%	1.24%	2.23%

Table 2.26 General Fund Commodities Expenditure History

Capital Outlay - \$1.6 million

Depreciation charges account for the variations of Capital Outlay. Purchase of new equipment is added to this charge until a full twenty year history is established for consistency. Auto and truck depreciation charges account for 47.7% of the 2022 general fund capital outlay. Computer software constitutes for 21.4%. The 39.7% capital outlay reduction in 2022 is due to the large purchase of a fire ladder truck and land for a future fire station to be built on occurring in 2021.

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
CAPITAL OUTLAY	\$508,855	\$477,690	\$734,043	\$730,374	\$808,898	\$1,122,770	\$1,239,981	\$2,465,904	\$2,650,641	\$1,597,645
% of Total Budget	1.82%	1.78%	2.50%	2.68%	2.76%	3.70%	3.97%	7.42%	7.65%	4.61%
change in capital outlay	\$29,683	(\$31,165)	\$256,353	(\$3,669)	\$78,524	\$313,872	\$117,211	\$1,225,923	\$184,737	(\$1,052,996)
change from previous year	6.19%	-6.12%	53.67%	-0.50%	10.75%	38.80%	10.44%	98.87%	7.49%	-39.73%

Table 2.27 General Fund Capital Outlay Expenditure History

General Fund Ending Balance

The City's goal is to maintain at least a 15% to 25% balance of total expenditures in the General Fund. The estimated ending balance for the General Fund as of December 31, 2021 is estimated at \$10 million. This will leave the fund balance at 28.7%. The estimated ending balance for 2022 is \$9.9 million with a 28.0% fund balance.

CITY INCOME TAX FUND & PUBLIC SAFETY LEVY FUND

Ohio law authorizes a municipal income tax on both corporate income and employee wages and salaries at a rate of up to 1% without voter authorization. In 1969, City electors authorized an income tax at the rate of 1.5%. In 2007, city voters authorized a 5 year increase to 1.75% with the passage of the Public Safety Levy which was renewed permanently in August 2012. The quarter percent additional tax is exclusively set aside for public safety purposes. In November 2020 citizens of Middletown approved a quarter percent additional income tax with the passing of the Street Levy Income Tax. This ten year levy is to pay for major street repairs and rehab.

Income taxes are collected on business income and individuals' salaries and wages. Residents are currently permitted 100% credit on income taxes paid to other municipalities.

Business income and earned income (salaries, wages, commissions, bonuses, and other compensation paid by employers before any deductions) is subject to Middletown local income tax. In 2008, the City's largest employer moved their headquarters from Middletown, to a nearby township. The effects of this move along with the closing of three local paper mills, and the decline of the local economy, became a major concern of decreasing income tax revenues. This concern was the driving force for a Public Safety Levy.

Middletown's economy and the recession resulted in income tax revenue for 2009 to be the lowest revenue received over the past ten years based on the 1.5% tax rate. The additional .25% Public Safety Levy income tax has boosted this revenue close to prior year levels.

Since 2010, the City has been making progress in additional jobs and revenue. The two-hundred acre Premier Health Campus continues to grow with an array of health services and medical needs. The construction of Suncoke (a \$360 million facility), with 100 new jobs, was completed in 2011. The downtown area has developed into an arts, entertainment, and education destination with the opening of the Cincinnati State Technical and Business College campus and Pendleton Arts Center. Industrial businesses have relocated and expanded in the Midd Cities Industrial Park and the Yankee Road business park area. In 2015, the groundbreaking for a new \$36 million AK Steel (Cleveland-Cliffs) Research and Development Center promised to keep seventy-five high technology jobs in the City with an additional fifteen jobs coming by 2018. Construction also began in fall 2015 on NTE, a \$600 million natural gas electric-generating facility that during the construction phase, brought three hundred to four hundred construction jobs and employs approximately twenty-five permanent employees. The Middletown City Schools \$93 million construction of a new middle school on the current high school campus, including additions and renovations to the high school, was completed in fall, 2018. In 2017, construction began on a new 67,000 square-foot, \$30 million Kettering Health Network Emergency Room/Outpatient facility. The fifteen acre campus now offers full-service emergency department, outpatient lab and imaging services and medical building for physician practices. The medical center, completed in August 2018, created approximately one hundred twenty new jobs, including registered nurses, respiratory therapists, imaging and lab technicians and support staff. Kettering Health Network is now expanding that facility to include a 6,000 square-foot Kettering Breast Evaluation Center, offering a sensory suite and more space for physicians and state-of-the-art 3D mammography services. Construction on a 612,730 square-foot warehouse building along the Interstate-75 corridor began in May 2018. The OPUS project was to construct a speculative industrial development, now known as the "75 Logistics Center", in Middletown, just a forty-five minute drive from either the Cincinnati International Airport or the Dayton International Airport, with direct access off Route 63, at the corner of Todhunter and Salzman Roads. This region is a growing hub for e-commerce warehouses and delivery expansion. The building features thirty-six foot clear height ceilings, forty dock doors, seventy-nine trailer positions and an additional ninety-one positions available for knockout

panels, which provide added flexibility for tenants in the building. Additionally, four hundred ten car parking spaces will provide ample parking for employees. This building has been granted a fifteen year, one hundred percent real property tax abatement and announced its first new tenant in the fall of 2020. Cintas Corporation, a first class employer, providing highly specialized products and service to a customer base of over one million. The Middletown location will provide another 255,314 square feet for a First Aid and Safety Distribution Center. DHL announced in March 2021 they will lease the additional portion of the building. DHL, a Germany based global logistics company that specializes in international shipping, courier services and transportation will lease the remaining 357,416 square feet.

City Income Tax Fund Revenues

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020 Actual</u>	<u>2022 Budget</u>	<u>2022 Budget</u>	<u>2023 Financial</u>
										<u>Plan</u>
Income Taxes	\$20,560,181	\$21,571,744	\$22,285,507	\$24,495,698	\$24,941,368	\$26,309,538	\$23,726,902	\$28,360,097	\$29,357,073	\$29,650,644
change from previous year	\$264,323	\$1,011,563	\$713,763	\$2,210,191	\$445,670	\$1,368,170	(\$2,582,636)	\$4,633,195	\$996,976	\$293,571
change from previous year	1.3%	4.7%	3.2%	9.0%	1.8%	5.2%	-10.9%	16.3%	3.4%	1.0%

Table 2.28 City Income Tax & Public Safety Levy Revenue History (Includes Street Levy Revenue beginning in 2021)

All income tax revenues are deposited into the City Income Tax Fund. The quarter percent public safety levy tax is calculated monthly and the money is then deposited into the Public Safety Levy Fund. This procedure is used to ensure that we track all Public Safety Levy funds. The Public Safety Levy funds help support the public safety divisions in the General Fund.

City Income Tax Fund Expenditures

This fund directly supports the expenses of the income tax collection division (8 full time employees - \$713,407 budget), and distributes the remaining receipts to the City operating funds supported by income tax revenues.

Local income tax receipts provide support to the City funds listed below.

City Funds and the Percent of Total Revenues for Each Fund derived from Income Taxes

Fund	Amount	%
General Fund	\$16,956,000	52.61%
Public Safety Levy Fund	3,671,538	100.00%
Street Levy Fund	3,425,608	99.28%
G.O. Bond Retirement	650,000	47.44%
Fire Pension Fund	1,401,000	85.25%
Police Pension Fund	1,180,000	82.96%
Auto & Gas Tax Fund	500,000	12.97%
Termination Pay Fund	475,000	100.00%
Municipal Court Fund	625,000	34.76%
Health Fund	103,500	17.17%
Computer Replacement Fund	8,000	2.63%

Table 2.29 Funds supported by City Income Taxes

Changes in Ending Balances						
Fund # Fund	Ending Balance 12/31/2020	Ending Balance 12/31/2021	Ending Balance 12/31/2022	Change from 2020 to 2021	Change from 2021 to 2022	Primary Causes of Balance Changes Greater than 10%
100 General Fund	\$11,327,134	\$10,041,059	\$9,916,665	-11.35%	-1.24%	Slight decrease in 2022 in miscellaneous revenue due to Bond Anticipation Notes being issued in 2021 for the purchase of a new Fire ladder truck. This same decrease is seen in 2022 in the capital outlay from the purchase of the above mentioned Fire ladder truck and the purchase of land for a future Fire station site
Special Revenue Funds						
230 City Income Tax	\$76,872	\$571,541	\$219,561	643.50%	-61.58%	Transfer amounts vary according to income tax revenue. New Street Levy revenue and transfers began in 2021
200 Public Safety Levy	\$0	\$0	\$0	0.00%	0.00%	Using balance for funding of Public Safety
201 Street Levy Fund	\$0	\$0	\$0	0.00%	0.00%	Using balance for debt payment and capital paving
210 Auto & Gas Tax Fund	\$1,600,033	\$1,599,139	\$1,134,687	-0.06%	-29.04%	Increased personal services in Electronics Maintenance due to elevating the Electronic Maintenance Supervisor from part-time to a full-time position and adding an additional Senior Electronics Technician. Increased garage charges for Street Maintenance and decreased personal services for Grounds Maintenance due to the elimination of one Public Works Leader and another Public Works Leader being split between Grounds Maintenance and Storm Water Maintenance
215 Conservancy Fund	\$39,053	\$28,856	\$32,207	-26.11%	11.61%	Using fund balances for contractual service expenses
228 Health & Environment Fund	\$714,449	\$942,781	\$661,845	31.96%	-29.80%	Using fund balance to support operations, decrease in intergovernmental revenue from COVID-19 grants received in 2021 and decrease in income tax transfer due to higher fund balance, increased personal services and operating expenses
229 EMS Fund	\$41,114	\$35,939	\$29,939	-12.59%	-16.69%	Using fund balance for EMS training
238 UDAG Fund	\$85,735	\$10,000	\$10,000	-88.34%	0.00%	No revenue or expenditures for 2022
240 Court Computerization Fund	\$115,746	\$81,246	\$86,746	-29.81%	6.77%	Using fund balances for computer and related peripherals
242 Law Enforcement Trust Fund	\$140,602	\$100,102	\$59,602	-28.80%	-40.46%	No expenditures for 2020, reduced revenue in 2021 & 2022 with increased capital outlay
243 Law Enforcement Mandatory Drug Fine Fund	\$204,144	\$197,401	\$113,658	-3.30%	-42.42%	Declining fines & forfeiture revenue in 2021 & 2022, no personal services in 2020
245 Probation Services Fund	\$183,147	\$134,829	\$110,613	-26.38%	-17.96%	Declining fines & forfeiture revenue in 2021, no commodities and capital outlay expenditures for 2020, decrease in personal services for 2022
246 Termination Pay Fund	\$833,295	\$558,295	\$383,295	-33.00%	-31.35%	Using fund balance for planned retirements
247 Indigent Driver Alcohol/Treatment	\$25,828	\$22,426	\$19,211	-13.17%	-14.34%	Increased contractual services in 2021 and 2022
248 Enforcement/Education Fund	\$48,792	\$57,392	\$60,942	17.63%	6.19%	Increased revenue for 2021 (fines & forfeitures), no operating expenditures in 2021 & 2022
249 Civic Development Fund	\$311,560	\$261,560	\$116,560	-16.05%	-55.44%	Increased revenue (Hotel/Motel Tax), increased operating expenditures in 2021 and 2022
250 Municipal Court Fund	\$63,609	\$39,815	\$87,436	-37.41%	119.61%	Decreased income tax transfer (revenue) in 2021 and 2022, increased operating expenses for 2021
251 Police Grant Fund	\$131,362	\$84,880	\$64,838	-35.38%	-23.61%	Decreased intergovernmental revenue in 2021 & 2022, increased expenditures for 2021 & 2022
252 Court IDIAM Fund	\$57,399	\$39,496	\$26,735	-31.19%	-32.31%	Increased fines & forfeiture revenue in 2021 & 2022, increased contractual services expenditures in 2021 & 2022
253 Court Special Projects Fund	\$542,576	\$256,843	\$178,262	-52.66%	-30.59%	Increased fines & forfeiture revenue in 2021 and increased capital outlay expenditures in 2021
260 Nuisance Abatement Fund	\$116,244	\$121,244	\$115,244	4.30%	-4.95%	Decreased property taxes & transfer amount in 2021 and 2022, increased contractual services for 2021 and 2022
262 Senior Citizens Levy Fund	\$0	\$0	\$0	0.00%	0.00%	
265 Coronavirus Relief Fund	\$0	\$0	\$0	0.00%	0.00%	
Total Special Revenue Funds	\$5,331,560	\$5,143,785	\$3,511,381	-3.52%	-31.74%	

Changes in Ending Balances

Fund #	Fund	Ending Balance 12/31/2020	Ending Balance 12/31/2021	Ending Balance 12/31/2022	Change from 2020 to 2021	Change from 2021 to 2022	Primary Causes of Balance Changes Greater than 10%
Debt Service Funds							
305	General Obligation Bond Retirement	\$190,737	\$134,145	\$222,242	-29.67%	65.67%	Increased rental income in 2021 and 2022, decreased transfer amount in 2021 and 2022, increased debt service in 2021
325	Special Assessment Bond Retirement	\$417,638	\$495,041	\$621,562	18.53%	25.56%	Increase in special assessment revenue for 2021 & 2022, decrease in debt service for 2022, using fund balance to assist with debt payments
340	East End/Towne Blvd. TIF	\$519,280	\$551,480	\$542,687	6.20%	-1.59%	Decrease in revenue for 2021 and 2022, using fund balance to assist with debt payments
345	Downtown TIF	\$14,466	\$12,521	\$20,576	-13.45%	64.33%	Slight decrease in revenue in 2021 and 2022, increased debt service in 2021
350	Aeronca TIF	\$4,457	\$4,421	\$4,385	-0.81%	-0.81%	Increased contractual services for 2021 and 2022
355	Airport/Riverfront TIF	\$11,381	\$12,320	\$13,259	8.25%	7.62%	Slight increase in revenue for 2021 & 2022, increased contractual services for 2021 and 2022
360	Miller Rd North TIF	\$119,624	\$128,401	\$142,901	7.34%	11.29%	Decrease in revenue in 2021 and increase for 2022, increased contractual services for 2021 and 2022
370	Towne Mall/Hospital TIF	\$103,965	\$102,215	\$125,465	-1.68%	22.75%	Decreased revenue in 2021, using fund balance to assist with debt payments
371	Renaissance N TIF	\$206,523	\$207,673	\$292,523	0.56%	40.86%	Decreased revenue in 2021, using fund balances to assist with debt payments
372	Renaissance S TIF	\$326,673	\$311,923	\$423,423	-4.52%	35.75%	Decreased revenue in 2021 and an increase in 2022, using fund balance to assist with debt payments, decreased contractual services for 2021
375	Greentree Industrial Park TIF	\$463,525	\$31,005	\$90,985	-93.31%	193.45%	Increased contractual services and capital outlay in 2021, decrease in contractual services in 2021, decreased revenue in 2021 with an increase in 2022
376	Made Industrial Park TIF	\$9,695	\$10,050	\$17,815	3.66%	77.26%	Decreased revenue in 2021 and increased contractual services in 2021 and 2022
377	South Yankee Rd TIF	\$24,319	\$24,534	\$25,289	0.88%	3.08%	Increased revenue in 2022 and increased contractual services in 2021 and 2022
378	Towne Mall TIF	\$57,202	\$57,202	\$0	0.00%	-100.00%	Increased contractual services in 2022, reduced revenue in 2021
Total Debt Service Funds		\$2,469,485	\$2,082,931	\$2,543,112	-15.65%	22.09%	
Capital Projects Funds							
220	Capital Improvements Fund	\$1,976,727	\$1,620,409	\$1,734,668	-18.03%	7.05%	Capital projects vary yearly, timing of grant reimbursements
481	Downtown Improvements	\$220,923	\$160,074	\$138,694	-27.54%	-13.36%	Decreased revenue in 2021, increase in capital outlay for 2021 & 2022
492	Airport Improvements Fund	\$271,593	\$291,593	\$413,593	7.36%	41.84%	Increased intergovernmental revenue in 2021 & 2022, increased capital outlay in 2022 due to grants received for capital projects
494	Water Capital Reserve Fund	\$7,020,663	\$5,797,450	\$4,815,729	-17.42%	-16.93%	Decreased charges for services in 2021 & 2022, transfer amounts decreased in 2021 & 2022, increased capital projects in 2021 & 2022
415	Storm Water Capital Reserve Fund	\$1,371,986	\$1,628,128	\$1,132,222	18.67%	-30.46%	Increased transfer amount in 2021 & 2022, decreased capital outlay in 2021 and increased capital outlay in 2022
495	Sanitary Sewer Capital Reserve Fund	\$19,757,541	\$19,936,361	\$26,770,509	0.91%	34.28%	Increased revenue in 2022 due to the sale of bonds, increased capital outlay expenditures in 2021 and 2022
498	Computer Replacement Fund	\$1,391,773	\$1,125,037	\$1,053,884	-19.17%	-6.32%	Decreased transfer amounts in 2021 & 2022, increased interest income and depreciation revenue in 2021 and 2022, increased computer and software expenditures in 2021
499	Property Development Fund	\$302,880	\$250,032	\$178,550	-17.45%	-28.59%	Increased contractual services in 2022
485	Economic Development Bond Service	\$2,265	\$2,265	\$2,266	0.00%	0.04%	Transfer amount from general fund for debt payment
Total Capital Projects Funds		\$32,316,351	\$30,811,349	\$36,240,115	-4.66%	17.62%	

Changes in Ending Balances

Fund # Fund	Ending Balance 12/31/2020	Ending Balance 12/31/2021	Ending Balance 12/31/2022	Change from 2020 to 2021	Change from 2021 to 2022	Primary Causes of Balance Changes Greater than 10%
Enterprise Funds						
510 Water Fund	\$3,750,075	\$4,019,477	\$4,230,379	7.18%	5.25%	Slight decrease in all revenue in 2021, decrease in operating expenses and transfer amount in 2021
515 Storm Water Fund	\$597,967	\$472,346	\$298,204	-21.01%	-36.87%	Increase in charges for services revenue for 2021, increase in operating expenses in 2021 and transfer amount in 2021 and 2022
520 Sewer Fund	\$5,911,029	\$5,464,845	\$5,670,329	-7.55%	3.76%	Rate changes increased revenue for 2020 and 2021, using balances for increasing expenditures, increased operating expenditures in 2021 and 2022, increased transfer amounts for 2021 and 2022
525 Airport Fund	\$289,627	\$385,848	\$291,424	33.22%	-24.47%	Increased fuel sales in 2021 & 2022, airport to return to fixed base operator in 2022, contractual services expense increases in 2021 & 2022
530 Transit System Fund	\$555,851	\$639,351	\$670,351	15.02%	4.85%	Increased intergovernmental revenue in 2021 and 2022, increased contractual service in 2021 and 2022, increased capital outlay for new bus purchases in 2021 & 2022
546 Wellfield Protection Fund	\$2,245,251	\$2,208,535	\$1,818,836	-1.64%	-17.65%	Charges for services decreased in 2021 and 2022, increased contractual services in 2021 and 2022
555 Solid Waste Disposal Fund	\$72,423	\$110,015	\$67,666	51.91%	-38.49%	Increase in revenue charges for services in 2021 and 2022, slight increase in personal services
Total Enterprise Funds	\$13,422,223	\$13,300,417	\$13,047,189	-0.91%	-1.90%	
Internal Service Funds						
605 Municipal Garage Fund	\$6,789,681	\$5,484,574	\$5,243,384	-19.22%	-4.40%	Fluctuation of equipment purchases each year, fluctuation of sale of assets, increased operating expenditures
661 Employee Benefits Fund	\$1,588,176	\$1,659,922	\$1,883,208	4.52%	13.45%	Using fund balance for health costs
Total Internal Service Funds	\$8,377,857	\$7,144,496	\$7,126,592	-14.72%	-0.25%	
Trust Funds						
725 Police Pension Fund	\$836,865	\$696,513	\$786,952	-16.77%	12.98%	Fluctuates according to actual police wages & overtime
726 Fire Pension Fund	\$841,664	\$756,324	\$897,088	-10.14%	18.61%	Fluctuates according to actual fire wages & overtime
Total Trust Funds	\$1,678,529	\$1,452,837	\$1,684,040	-13.45%	15.91%	
Federal Grant Funds						
254 Home Program Fund	\$80,267	\$80,267	\$80,267	0.00%	0.00%	
429 Community Development Fund	\$213,119	\$213,119	\$213,119	0.00%	0.00%	
736 Community Dev. Escrow Fund	\$245,990	\$57,097	\$11,204	-76.79%	-80.38%	Using fund balances for expenditures
Total Federal Grant Funds	\$539,376	\$350,483	\$304,590	-35.02%	-13.09%	
Special Assessment Funds						
893 2022 Sidewalk, Curb and Gutter	\$0	\$0	\$0	0.00%	0.00%	
Total Special Assessments	\$0	\$0	\$0	0.00%	0.00%	
GRAND TOTAL - ALL FUNDS	\$75,462,515	\$70,327,357	\$74,373,684	-6.80%	5.75%	

PERSONNEL COUNT BY DEPARTMENT

DEPARTMENT/DIVISION	FULL TIME					PART TIME/GRANT					ALL EMPLOYEES				
	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022
City Council	1	1	1	1	1	1.0	1.0	1.0	1.0	1.0	2.0	2.0	2.0	2.0	2.0
City Manager															
City Manager's Office	2	2	2	3	3						2.0	2.0	2.0	3.0	3.0
Law	5	4	4	4	4	0.5	0.5				5.5	4.5	4.0	4.0	4.0
Human Resources	3	3	4	4	4	0.7	0.7	0.7			3.7	3.7	4.7	4.0	4.0
Transit	4	2	1	1	1	6.8	6.8	6.8	10.0	0.5	10.8	8.8	7.8	11.0	1.5
Communications	1	1	1	1	1						1.0	1.0	1.0	1.0	1.0
Total City's Manager's Office	15	12	12	13	13	8.0	8.0	7.5	10.0	0.5	23.0	20.0	19.5	23.0	13.5
Development Services															
Administration		2	2									2.0	2.0	0.0	0.0
Planning/Zoning	2	2	3	3	9						2.0	2.0	3.0	3.0	9.0
Building Inspection	5	5	5	5	5						5.0	5.0	5.0	5.0	5.0
Community Revitalization Admin	1										1.0				0.0
Community Development	0.5					6.0					6.5				0.0
Total Development Services	8.5	9	10	8	14	6.0	0.0	0.0	0.0	0	14.5	9.0	10.0	8.0	14
Public Safety															
Fire Administration	3	3	3	3	3						3.0	3.0	3.0	3.0	3.0
Fire Operations	60	72	74	74	77	12.0					72.0	72.0	74.0	74.0	77.0
Fire Training/Prevention	5	5	5	5	5						5.0	5.0	5.0	5.0	5.0
Criminal Investigation	13	13	13	13	12						13.0	13.0	13.0	13.0	12.0
Narcotics	7	7	6	6	6						7.0	7.0	6.0	6.0	6.0
Jail Management	12	12	12	12	12	1.2	1.2	1.2	1.2	1.2	13.2	13.2	13.2	13.2	13.2
Police Administration	4	5.5	9.5	9.5	4.5		4.0				4.0	9.5	9.5	9.5	4.5
Police & Fire Dispatch	15	16	16	16	16						15.0	16.0	16.0	16.0	16.0
Police Services	5	5	5	5	5						5.0	5.0	5.0	5.0	5.0
Uniform Patrol	49	49	50	52	53						49.0	49.0	50.0	52.0	53.0
Total Public Safety	173	187.5	193.5	195.5	193.5	13.2	5.2	1.2	1.2	1.2	186.2	192.7	194.7	196.7	194.7
Economic Development	4	4	4	4	4				0.7	0.7	4.0	4.0	4.0	4.7	4.7

PERSONNEL COUNT BY DEPARTMENT, (continued)

DEPARTMENT/DIVISION	FULL TIME					PART TIME/GRANT					ALL EMPLOYEES				
	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022
Health Department	5	5	7	7	7	1.0	1.5	0.8	0.5	0.5	6.0	6.5	7.8	7.5	7.5
Finance Department															
City Income Tax	8	8	8	8	8						8.0	8.0	8.0	8.0	8.0
Finance Administration	2	2	2	2	2						2.0	2.0	2.0	2.0	2.0
Purchasing		1	1	1	1	0.7					0.7	1.0	1.0	1.0	1.0
Sewer Administration	4	4	4	4	4						4.0	4.0	4.0	4.0	4.0
Treasury	3	3	3	3	3						3.0	3.0	3.0	3.0	3.0
Water Administration	4	4	5	5	5						4.0	4.0	5.0	5.0	5.0
Total Finance Department	21	22	23	23	23	0.7	0.0	0.0	0.0	0	21.7	22.0	23.0	23.0	23.0
Information Systems	6	5	5	5	5		0.8	0.8	0.8	0.8	6.0	5.8	5.8	5.8	5.8
Municipal Court															
Municipal Court	20	20	20	19	20	1.5	1.5	1.5	1.5	0.2	21.5	21.5	21.5	20.5	20.2
Court Special Projects		1	1	1	1							1.0	1.0	1.0	1.0
Probation	1	1	1	1	1						1.0	1.0	1.0	1.0	1.0
Total Municipal Court	21	22	22	21	22	1.5	1.5	1.5	1.5	0.2	22.5	23.5	23.5	22.5	22.2
Public Works & Utilities															
Building Maintenance	3	3	3	3	3						3.0	3.0	3.0	3.0	3.0
Electronic Maintenance	2	2	2	2	4	1.3	1.3	1.3	1.3		3.3	3.3	3.3	3.3	4
Engineering	3.5	3.5	3.5	2.5	2.5						3.5	3.5	3.5	2.5	2.5
Grounds Maintenance	2.5	2.5	2.5	2	1	0.2	0.2	0.2	0.2	0.2	2.7	2.7	2.7	2.2	1.2
Municipal Garage	7	7	7	7	7						7.0	7.0	7.0	7.0	7.0
Parks Maintenance	6	6	6	6	6	1.2	1.2	1.2	1.2	1.2	7.2	7.2	7.2	7.2	7.2
Public Works & Utilities Admin	5	6	6	7	7						5.0	6.0	6.0	7.0	7.0
Litter and Waste Collection	0.5	0.5	0.5	0.5	0.5						0.5	0.5	0.5	0.5	0.5
Sewer Maintenance	10	10	10	10	10						10.0	10.0	10.0	10.0	10.0
Storm Water Maintenance	9	9	9	9.5	9.5	0.5	0.5	0.5	0.5	1	9.5	9.5	9.5	10.0	10.5
Street Maintenance	12	12	12	13	13	0.2	0.2	0.2	0.2	0.2	12.2	12.2	12.2	13.2	13.2
Water Reclamation	16	16	17	18	18	0.9	0.9				16.9	16.9	17.0	18.0	18.0
Water Treatment	12	12	13	13	13	0.6	0.6				12.6	12.6	13.0	13.0	13.0
Water Maintenance	15	15	15	15	15	0.2	0.2	0.2	0.2	0.2	15.2	15.2	15.2	15.2	15.2
Total Public Works & Utilities	103.5	104.5	106.5	108.5	109.5	5.1	5.1	3.6	3.6	2.8	108.6	109.6	110.1	112.1	112.3
TOTAL PERSONNEL	358	372	384	386	392	36.5	23.1	16.4	19.3	7.7	394.5	395.1	400.4	405.3	399.7

PERSONNEL HISTORY

There are 392 full time employees budgeted for 2022. This number is up from 386 in 2021. There have been new full time positions added, and existing full time positions eliminated. The City employee count is separated by full time employees and part time/grant employees. The part time/grant employees total 7.7. The 2022 full time equivalent or all employees total is 399.7, versus the 2021 total of 405.3.

City Manager's Office

The City Manager's Department oversees several divisions; Law, Human Resources, Transit and Communications. There are three personnel positions in the City Manager's office and a total of thirteen full time positions including all divisions. In 2021, there was the addition of the Assistant City Manager position. There are no changes for 2022.

The Communications Division was established in 2015 with the addition of a Communications Intern. In 2017, this position was re-evaluated and changed to Communications Coordinator. The Communications Coordinator was renamed Communications Director in 2019. There are no changes for 2022.

Law Division – The Law Department that housed the Law Division and Human Resources Division is now a division of the City Manager's Department. The 2018 budget saw several changes in personnel. The Law Director position was eliminated through attrition and the Assistant Law Directors were reclassified to become "General Counsel". There was also the addition of one General Counsel position as well as one new part time position added as "Special Counsel". The 2019 budget saw the elimination of one General Counsel position, the reclassification of the Administrative Assistant to Paralegal and the Victim Advocate became a city funded part time position once again. The part time Special Counsel position is eliminated through attrition and the Victim Advocate becomes a full time position for 2020. There are no changes for 2022.

Human Resources Division – Human Resources has volleyed with full time, part time, and contract employees since 2012. One full time Human Resources Specialist was added in 2017. Another full time Human Resources Specialist was added in 2018. One part time Human Resources Specialist was eliminated through attrition in 2019. In 2020, the Human Resources Division will see the addition of a Human Resources Manager. The Human Resources Division will now consist of two full time Human Resources Specialists, one full time Human Resources Clerk and a Human Resources Manager. There are no changes for 2022.

Transit - Upon retirement of the Transit supervisor in 2013, the Transit Division's daily operation was managed by the Butler County Regional Metro Authority. This merger allowed the supervisor position to be eliminated along with the Lead Bus Driver position. In 2019, three full time Bus Driver positions have been eliminated through attrition. For 2021, there was one full time Bus Driver and 20,800 hours budgeted for part time drivers. In 2022, there is only 1040 hours for part time drivers and one full time driver budgeted.

Development Services

Development Services Department, a new department established in 2021, oversees the Planning Zoning and Building Inspection divisions and manages all of the Federal Grant Funds.

In 2021, the Planning/Zoning Division consists of a Development Services Director, an Assistant Development Services Director and an Administrative Assistant and five Code Specialist positions that were transferred from the Police Administration.

Building Inspection –A Field Inspector position was added in 2017. In 2021, one Field Inspector position is eliminated and there is the addition of a Permit Specialist position.

Building Maintenance – Building maintenance has three employees; Facilities Maintenance Supervisor, Building Maintenance Technician, and Building Cleaner. The Building Maintenance Division is responsible for maintaining, repairing cleaning, building projects, snow/ice removal, etc.

Public Safety

There was the addition of one Patrol Officer and three Firefighter EMT positions in the 2017 budget. These Firefighter EMT positions are in addition to the twelve grant funded Firefighter EMT positions added in 2016 and 2017. In 2018 three veteran Firefighter Paramedics were promoted to Lieutenant and moved from Fire Operations to Fire Training/Prevention to fill the need for additional administrative help. The position of Public Safety Director was eliminated in 2017 and 2018 saw the addition of one Patrol Officer. The Assistant Police Chief position was eliminated in 2017 and four Police Lieutenant Positions were reclassified to become Deputy Police Chiefs in 2018. Both the Public Safety Director and the Assistant Police Chief positions were eliminated through attrition. In 2019, the twelve previously grant funded Firefighter EMT positions remained in the budget without the guarantee of grant revenue reimbursement. With the restructuring of the now eliminated Community Development Division, four Housing Code Specialists and one Animal Control Officer were added to Police Administration. One new Dispatcher and one new Administrative Assistant were also added to the Division of Police in 2019. The 2020 budget sees the addition of one new Patrol Officer and two new Firefighter EMT positions. The 2021 budget allows for two Patrol Officers to be added with partial reimbursement to be received from a COPS Grant. The two new officers will concentrate on community oriented policing. One Lieutenant in Fire Prevention and Training was elevated to Captain in 2021. One Patrol Officer (traffic) and three Firefighter EMT Positions were added in 2022 and five positions in the Police Administration were transferred to Development Services to handle code enforcement.

Economic Development

The Economic Development Department consists of four full time employees and two interns. The Economic Development Director, an Assistant Economic Development Director (added in 2015), one Economic Development Program Manager (added in 2019), and an Administrative Assistant.

Health Department

In 2017, there was an addition of one Vital Statistics Deputy Registrar position. An existing Part Time Administrative Assistant Position changed to a Full Time position in 2018 along with the shift of a Full Time Vital Statistics Deputy Registrar becoming Part Time. Changes for 2019 include the addition of a new part time Director of Nursing position and the reclassification of the Administrative Assistant to PHAB Coordinator. For 2020, the part time Director of Nursing position has been changed to a full time position and there has been a full time Health Clerk added. In 2021, the full time Health Clerk become a full time Vital Statistics Deputy Registrar. There are no changes for 2022.

Finance Department

The full time purchasing agent became a part time employee in 2007. In 2016, the Information Systems Division left the Finance Department and became a department now answering to the City Manager along with all other departments. The purchasing agent became a full time position in August 2018. A new Customer Relations Specialist was added to Water Administration in 2020. There are no changes in 2021.

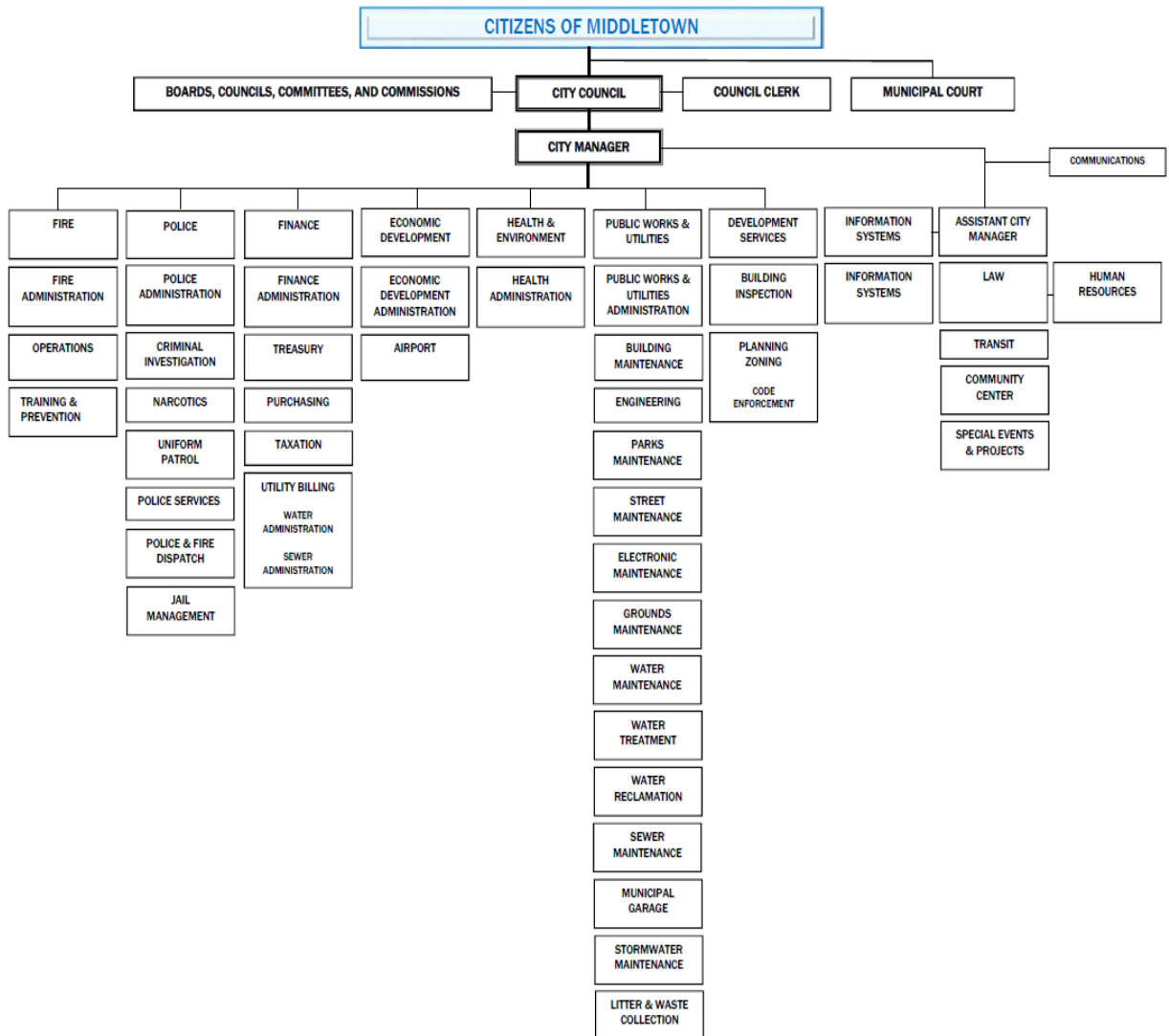
Information Systems

In 2017, a full time Chief Engineering Technician position was transferred from the Public Works Engineering Division to Information Systems. This position was reduced to part time in 2018 and was renamed GIS Administrator. The Systems Administrator position was eliminated through attrition in 2019 being replaced with an additional Computer Technician position. Beginning in 2021, the Information Systems Department is under the directive of the Assistant City Manager.

Public Works Department

Electronic Maintenance added a part time Senior Electronics position in early 2017. The addition of the "Transform Middletown" crew of seasonal positions that were added in 2016 have remained in the budget since. The Grounds Maintenance Supervisor was added in 2017. The 2019 budget added a Natural Resources Coordinator position to the Public Works and Utilities Admin division. The Grounds, Streets, Parks and Storm Water Maintenance Divisions will retain all seasonal positions. The Wastewater Treatment Plant was renamed Water Reclamation Facility in 2020 and the part time Wastewater Treatment Plant Manager position was changed to full time and renamed Water Reclamation Manager. In 2021, there in the addition of an Engineer in the Public Works and Utility division and the elimination of an Engineering Tech from the Engineering division. A Public Works Leader position was eliminated in the Water Maintenance Division and added in the Grounds Division. A part time Treatment Plant Lab Analyst was changed to a full time Assistant Lab Analyst at the Water Treatment Plant in 2021. The Electronics Maintenance division sees big changes in 2022 with the Electronic Maintenance Supervisor going from part time to full time, the addition of one Senior Electronics Technician and reduction of a part time Senior Electronics Technician.

CITY OF MIDDLETOWN 2022 ORGANIZATIONAL CHART



OPERATING FUNDS

Organizational Chart Fund Descriptions

General Fund (Major Fund)

The General Fund is the City's largest fund and accounts for all financial resources except those required by Federal, State, or local regulation to be accounted for in another fund.

City Income Tax Fund (Major Fund)

This fund accounts for income taxes received for distribution to other funds of the City. Included in the City Income Tax Fund is the Taxation Division.

Auto and Gas Tax Fund

This fund accounts for state levied and controlled gasoline tax and county vehicle license fees that are remitted to the City for routine street maintenance and traffic control.

Health Fund (Major Fund)

The Health Fund accounts for grant money received from the State for the City's public health subsidy as well as other revenues, and accounts for the activities of the City Health Department. The Board of Health or Health District as defined is considered its own legal entity under a single government authority, therefore it is considered a major fund.

Municipal Court Fund

This fund accounts for fines and court costs levied by the City's Municipal Court and the operations of the Middletown Municipal Court. The Municipal Court has jurisdiction in civil and misdemeanor criminal cases as well as preliminary hearings of felony cases.

Water Fund

The Water Fund accounts for all revenues and expenditures of the City's water system. All operating expenditures, capital improvements, and debt service payments connected with the City water system are paid by this fund.

Storm Water Fund

This fund was established in 2006 and accounts for the City's storm sewer system. All operating expenditures and capital improvements costs connected with the storm sewer system are paid by this fund.

Sewer Fund

The Sewer Fund accounts for the City's wastewater treatment system. All operating expenditures, capital improvements, and debt service costs connected with the wastewater treatment system are paid by this fund.

Airport Fund

This fund accounts for the operation of the Middletown Regional Airport/Hook Field. The major source of revenue is hangar lease payments. A twenty-year bond was issued in 2008 to purchase the buildings at the airport from a privately owned company.

Transit System Fund

The Transit Fund accounts for the operation of the City's public bus line system. Major revenues include federal and state transit operating and capital improvement subsidies.

Solid Waste Disposal Fund

This fund accounts for the City's solid waste disposal programs. Programs include refuse pickup and recycling from a private contractor as well as expenses connected with the maintenance of the former City landfill property.

Municipal Garage Fund

This fund accounts for the operations of the municipal garage, for the purchase, sale and repair of vehicles for all departments within the City. All garage operating costs and citywide vehicle purchases are paid for by this fund. The revenues to this fund are paid by the user department.

**OTHER FUND DESCRIPTIONS
Other Funds – by Departments**

**DEPARTMENT OF PUBLIC
SAFETY:**

**Emergency Medical
Services Fund (EMS)**

This fund is used for revenues designated for training of the emergency medical personnel in the Fire Division.

**Law Enforcement Trust
Fund**

This fund accounts for revenues resulting from the sale of property seized by the Police Division in the course of its criminal investigations (federal funds from the Department of Justice). Expenditures are solely for law enforcement purposes.

Mandatory Drug Fine Fund

This fund accounts for drug fines received as a result of mandatory drug offense fines arising from arrests. Expenditures are for law enforcement purposes pertaining to drug offenses.

**Enforcement/Education
Fund**

This fund accounts for fines collected by the Municipal Court to be used for traffic education and enforcement.

Police Grant Fund

To account for grant funds awarded to the Police Division by outside sources. The grants anticipated in 2022 will be used for

overtime of patrol officers for visibility traffic enforcement.

MUNICIPAL COURT:

**Court Computerization
Fund**

This fund receives a portion of the court costs assessed to persons appearing in Middletown Municipal Court and accumulates funds for computer equipment and software for the court system.

**Court Indigent Driver
Interlock and Alcohol
Monitoring Fund (IDIAM)**

This fund accounts for the revenues (fines) and expenses associated with the Municipal Court's DUI convictions according to Senate Bill 17 to aid in the cost of immobilizing or disabling devices.

Court Special Projects Fund

This fund receives a portion of the court costs assessed by the Municipal Court for equipment and special projects.

Probation Services Fund

This fund was established to account for probation fees levied by the Middletown Municipal Court to support staffing and counseling of domestic abuse offenders.

**Indigent Driver Alcohol
Treatment**

Accounts for fines collected by the Municipal Court to be used for treatment of indigent drivers convicted of driving under the influence.

ECONOMIC DEVELOPMENT:

Civic Development Fund

This fund accounts for the City's transient lodging tax receipts that are to be used for civic development purposes. The majority of revenues from this fund go to the Middletown Convention and Visitors Bureau to promote our City.

**Urban Development Action
Grant Fund (UDAG)**

This fund accounts for Urban Development Action Grant loans that are given to businesses for economic development activities such as façade loans for the downtown area.

Property Development Fund

This fund accounts for all revenues and expenditures connected with the development of city owned property.

OTHER FUND DESCRIPTIONS

Other Funds – by Departments

Downtown Improvements Fund

This fund accounts for the expenditures connected with the downtown area and the City's economic development efforts.

Economic Development Bond Service

This accounts for revenue and expenditures associated with the economic development projects.

ADMINISTRATIVE SERVICES DEPARTMENT:

Nuisance Abatement Fund

This fund was established in 2011 to account for revenues (fines and assessments) associated with property maintenance violations such as accumulated rubbish, tall weeds and grass, and other property maintenance violations as specified in the Codified Ordinances. The Community Revitalization Department oversees this fund.

Community Development Fund

This grant funds activities including both traditional redevelopment projects and economic development activities through the Office of Community Planning and Development of the U.S. Department of Housing and

Urban Development. Specific programs slated for 2014 are emergency housing rehabilitation and code enforcement. Funding is also designated for local programs such as fair housing and sponsoring of neighborhood volunteer improvement programs.

Community Development Escrow Fund

Established to account for loan repayments from property owners who received grants through the City's Community Development Block Grant. Expenditures are targeted for nuisance and property abatement measures in targeted areas.

HOME Program

Established to account for HOME Program revenues from HUD. The program provides funds for first-time home purchases and housing rehabilitation assistance to low and moderate income families.

Neighborhood Stabilization Program Fund (NSP)

This program was established in 2009 under the American Recovery and Reinvestment Act for the purpose of stabilizing communities that have suffered from foreclosures and abandonment. Our goal is to purchase and

redevelop or rehabilitate foreclosed and abandoned homes and residential properties to stabilize area home values.

PUBLIC WORKS AND UTILITIES DEPARTMENT:

Well Field Protection Fund

Accounts for the revenues of the well field protection fee. The expenditures in this fund include management of the well field, water well network (sampling and reporting to Ohio Environmental Protection Agency), and reserve funds for emergency response and risk management to assist businesses in the well field protection zone with the best management practices.

FINANCE DEPARTMENT:

Computer Replacement Fund

This fund accumulates funds from user departments/divisions for future purchase of a new mainframe computer for the City and scheduled replacements of software, personal computers, printers, and copiers.

THESE FUNDS ARE USED TO AID DEPARTMENTS IN THEIR TASKS, GOALS, OR DESIGNATED PROJECT.

Finance			
<u>Division</u>	<u>2022 Expenditure Budget</u>	<u>Fund</u>	<u>Percentage</u>
Finance Administration	307,921	General	12.35%
Treasury	227,743	General	9.13%
Purchasing	100,882	General	4.05%
Water Administration	573,288	Water	22.99%
Sewer Administration	570,629	Sewer	22.88%
Taxation	713,407	Income Tax	28.61%
Total	2,493,870		100.00%

Most departments have multiple divisions requiring different sources of funding.

Example above: The Finance Department has six divisions that are funded with various city funds

Table 2.30 Explanation of Department/Fund relationship

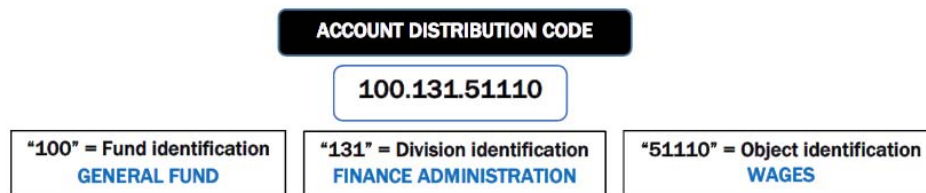
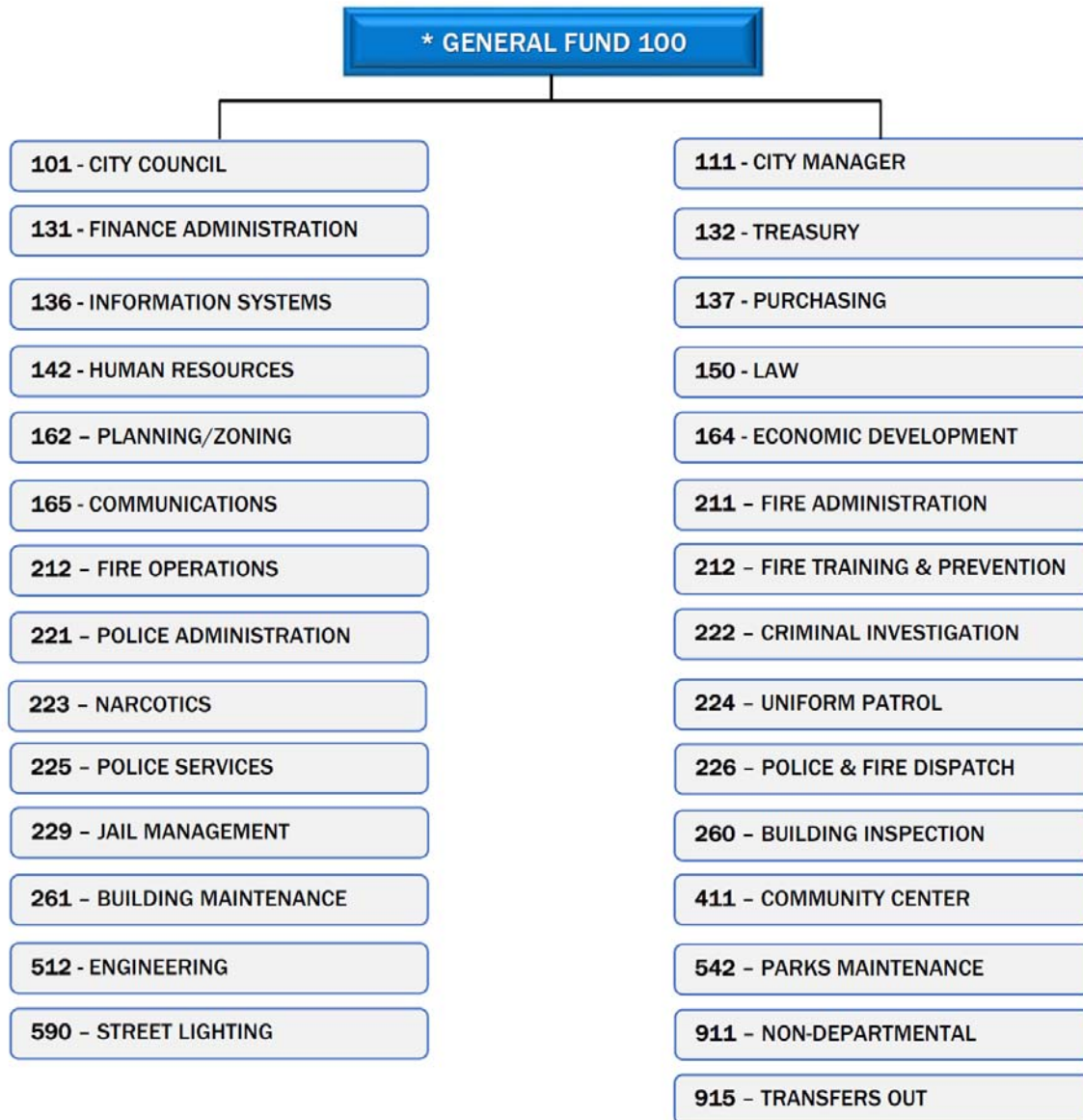
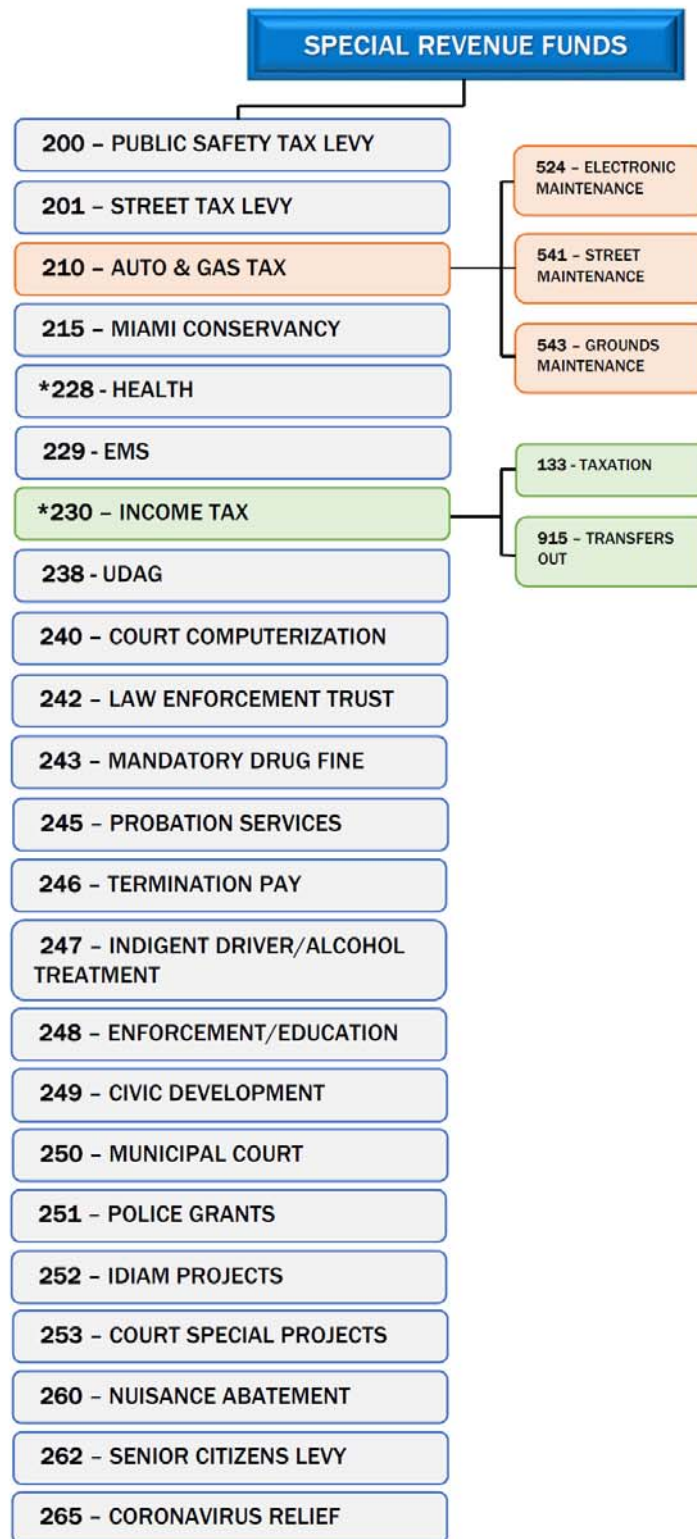


Figure 2.9 Explanation of Account Distribution Codes

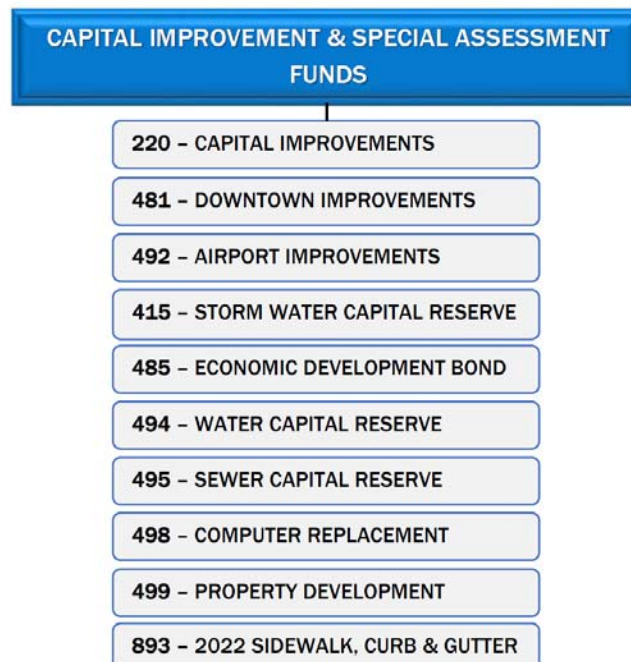
The City of Middletown's finances are reported in funds, while the organizational structure consists of departments with various divisions that perform the many duties necessary to maintain day to day operations. The following funding matrix shows the relationship of the departmental divisions to the funds that support them.

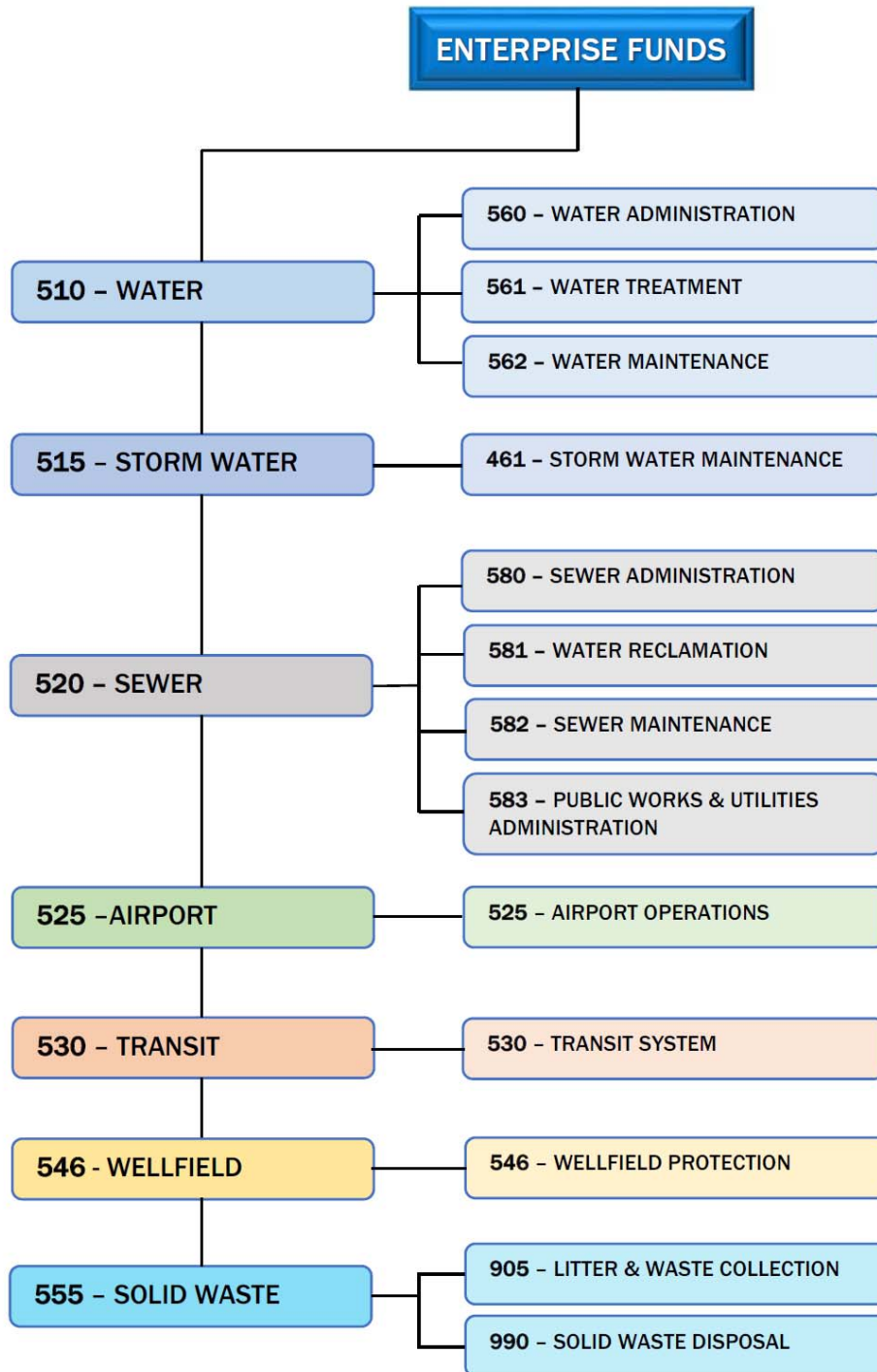


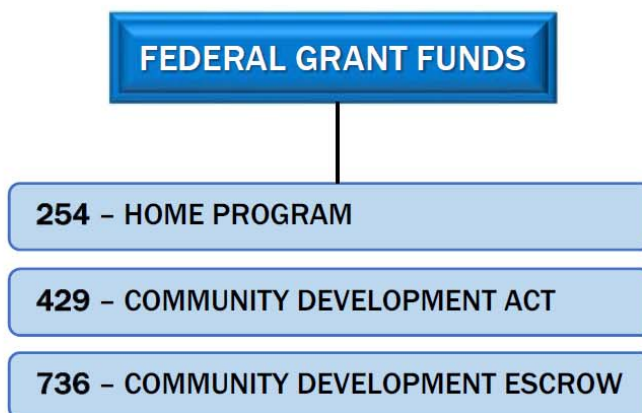
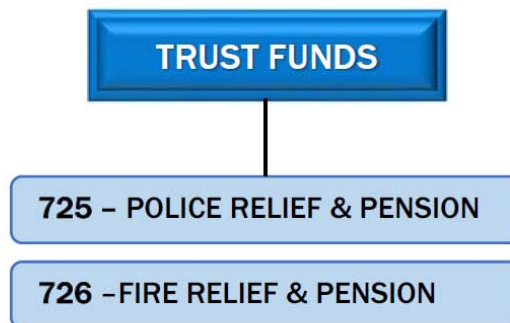
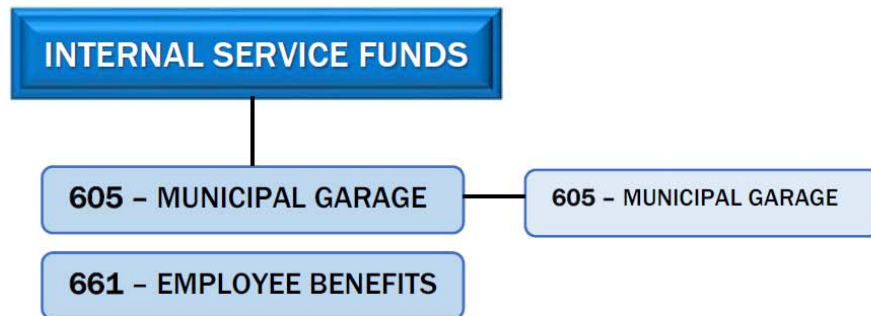
* Denotes a Major Fund



* Denotes a Major Fund









SECTION 3

GENERAL FUND

DEFINITION OF GENERAL FUND

The General Fund accounts for all financial resources except those required by Federal, State, or local regulation accounted for in another fund. Accordingly, it is the largest fund used.

REVENUES

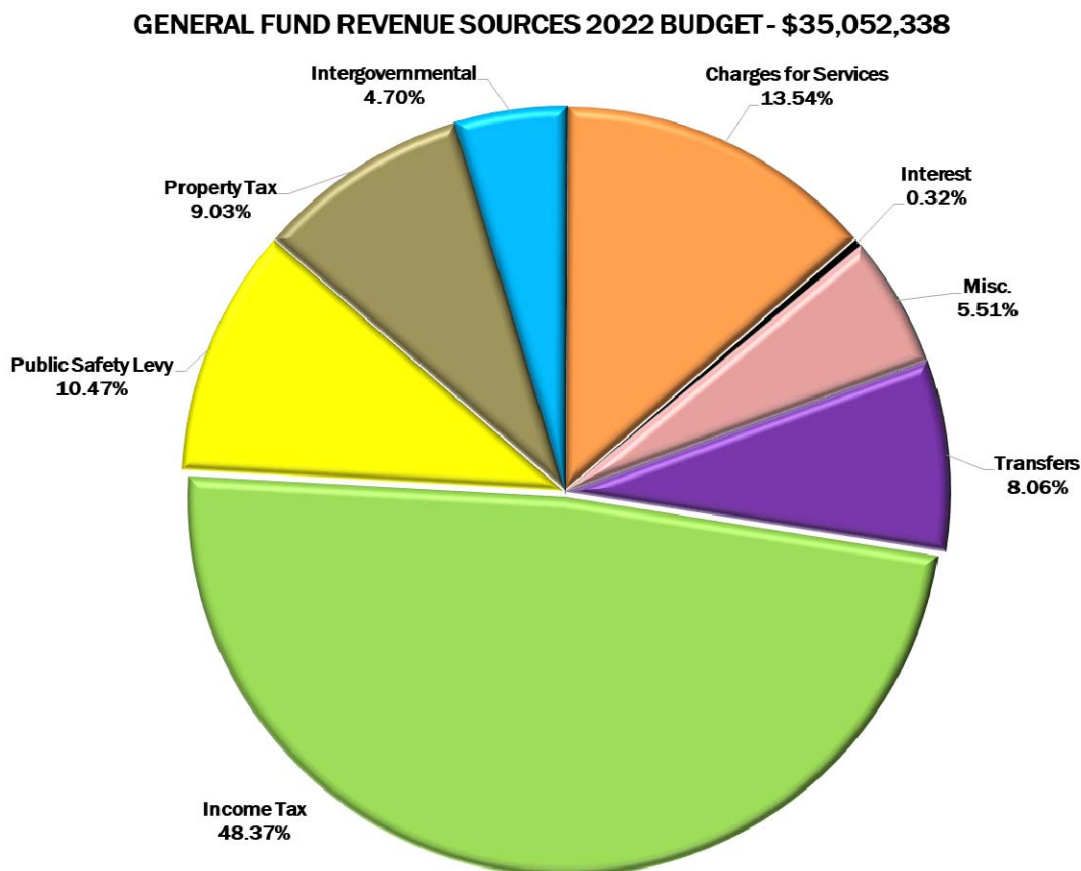
General Fund revenue is made up of income tax, real estate property taxes, intergovernmental revenues (revenue from other governmental agencies), charges for services, licenses and permits, rentals and leases, miscellaneous revenue, interest revenue, and transfers-in from other funds. The pie chart below (Figure 3.1) shows the

proportion of each major revenue source to the total General Fund revenues. The General Fund Revenue Sources (Table 3.1) lists the major revenue sources, as well as transfers from other funds.

Revenue Assumptions

Fiscal year 2022 revenue estimates are based on known revenue sources such as property taxes and leases, current economic conditions and policies as well as historical trend. Historical trend is based on the period of the past three years. Revenue is monitored on a monthly basis throughout the year.

Figure 3.1 General Fund Revenue Sources



GENERAL FUND SOURCES OF REVENUE							
Revenue Source	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Increase or Decrease	
						\$	%
Income Tax Transfer	\$15,233,213	\$16,025,000	\$14,803,950	\$16,375,000	\$16,956,000	581,000	3.5%
Public Safety Levy Transfer	3,565,000	3,736,000	3,393,000	3,385,754	3,671,538	285,784	8.4%
Property Tax	2,594,843	2,660,876	2,801,073	2,921,020	3,166,104	245,084	8.4%
Intergovernmental	2,257,346	1,764,626	1,356,590	1,411,379	1,647,001	235,622	16.7%
Charges for Services	4,680,524	4,370,948	4,366,899	4,606,043	4,745,792	139,749	3.0%
Miscellaneous	2,404,602	2,015,200	7,131,628	2,665,095	1,928,578	(736,517)	-27.6%
Interest	<u>114,958</u>	<u>264,645</u>	<u>169,816</u>	<u>110,427</u>	<u>112,000</u>	<u>1,573</u>	<u>1.4%</u>
Subtotal	\$30,850,486	\$30,837,295	\$34,022,956	\$31,474,718	\$32,227,013	752,295	2.4%
Transfers-In	<u>\$2,937,112</u>	<u>\$2,617,000</u>	<u>\$2,643,536</u>	<u>\$2,610,777</u>	<u>\$2,825,325</u>	<u>214,548</u>	<u>8.2%</u>
Total	<u>\$33,787,598</u>	<u>\$33,454,295</u>	<u>\$36,666,492</u>	<u>\$34,085,495</u>	<u>\$35,052,338</u>	<u>966,843</u>	<u>2.8%</u>

Table 3.1 General Fund Revenue Comparison by Category

INCOME TAX AS A PERCENT OF GENERAL FUND REVENUES

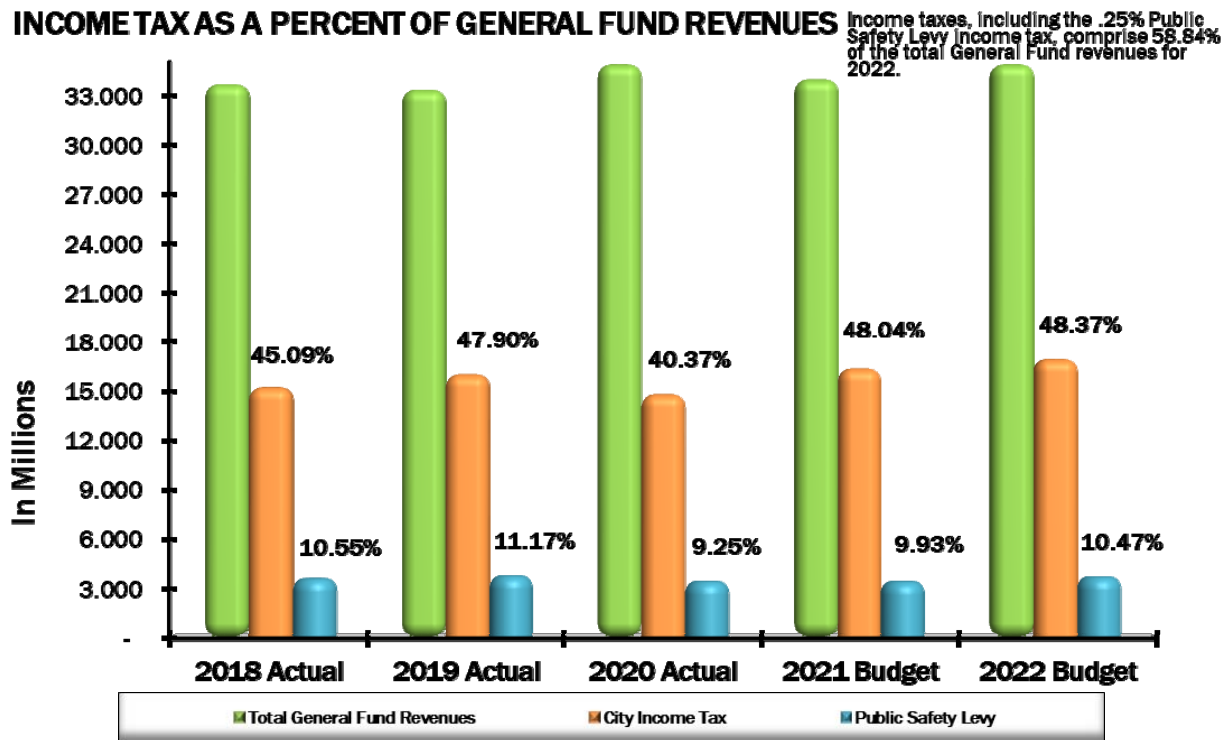


Figure 3.2 Income tax as a percent of General Fund Revenues

City Income Tax

City income tax revenues account for 48.37% of the projected 2022 General Fund revenues (Figure 3.1); 58.84% collectively with the Public Safety Levy income tax.

Public Safety Levy

In 2007, the citizens passed a Public Safety Levy of an additional $\frac{1}{4}\%$ income tax for the period of five years. A special election in 2012 renewed this levy permanently. This additional income tax is accounted for in the Public Safety Levy Fund. These funds are transferred to the General Fund to support public safety.

Charges for Services

Charges for services represent 13.54% of the total General Fund revenues for 2022. Charges for services include building inspection fees, plan review fees, zoning compliance certificate fees, emergency medical service fees, burglar alarm fees, jail commissary services, and administrative services.

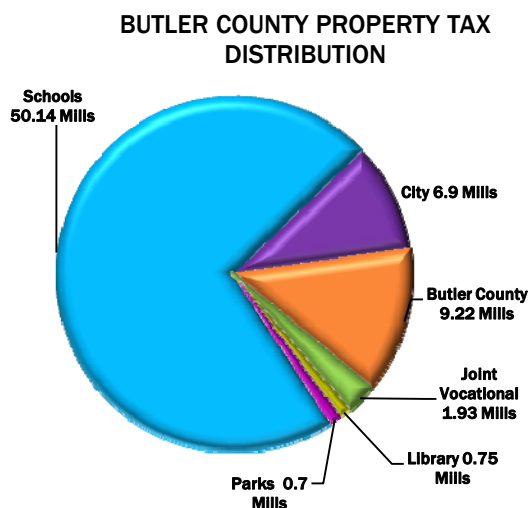


Figure 3.3 Butler County Property Tax Distribution

Property Tax

The majority of all property taxes go to the General Fund and accounts for 9.03% of this fund's revenue.

DISTRIBUTION OF THE CITY'S 6.9 MILLS

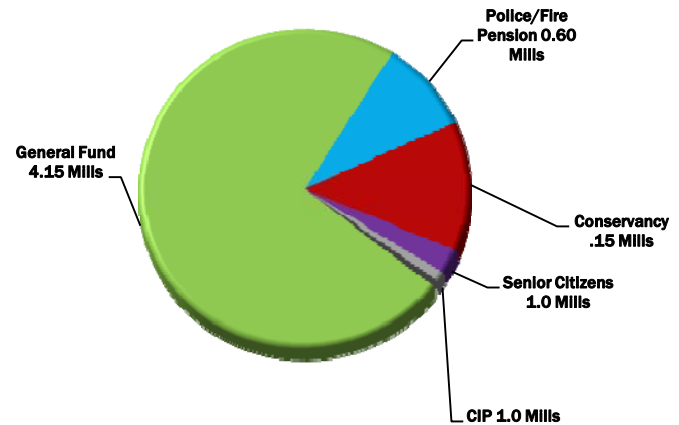


Figure 3.4 Property Tax Distribution of the City's Share

Intergovernmental

Intergovernmental revenue include liquor and cigarette taxes, state and federal grants, as well as local government fund money remitted by the State of Ohio. This revenue type can vary from year to year due to changes in grants and State policies. Intergovernmental revenues represent 4.70% of the total General Fund revenue.

Miscellaneous

Miscellaneous revenues account for 5.51% of total General Fund revenues. Among these revenues are reimbursements, sale of surplus items, telephone franchise fees, cable television franchise fees.

Interest

Interest is expected to represent less than 0.32% of General Fund revenues in 2022.

Transfers-In

Transfers-in from the Police and Fire Pension Funds go to the General Fund, which pays the monthly pension requirements to the State of Ohio.



General Fund Appropriations

Most of the essential government services and functions are accounted for in the General Fund, including Finance, Law, Engineering, Planning, Community Revitalization, Fire, Police, Public Works & Utilities, Economic Development, Non-Departmental, as well as City Council and Clerk, and administration of the City Manager's office.

EXPENDITURES

Expenditures are separated by department and/or division and then by category. A summary for each is listed with the actual 2020 expenditure as



well as dollar and percentage comparisons between 2021 and 2022 budgets.

A summary by department/division is given on the following page. The graph on the following page illustrates the percentage of the General Fund that each department expends. Public safety (Police, Fire, and Public Safety Administration) has the largest amount of expenditures at 68.85% of the General Fund budget.

Expenditures for each department and/or division are separated into categories: personal services, contractual services, commodities, and capital outlay. The largest expense in the General Fund is personnel costs. This is especially true for the public safety divisions (see Figure 3.7 and Figure 3.8)

General Fund Summary

General Fund expenditures total \$35,176,732 for 2022, a 0.6% decrease from the 2021 budget.

For department/division summaries and line item detail, please refer to the pages in the General Fund Section.



GENERAL FUND EXPENDITURES DEPARTMENT SUMMARY					
Department/Division	2020 Actual	2021 Budget	2022 Budget	Increase/Decrease	
				\$	%
City Council	\$170,629	\$153,143	\$164,396	\$11,253	7.3%
City Manager	1,794,617	1,830,226	2,139,945	309,720	16.9%
Finance Department	599,384	616,139	636,545	20,406	3.3%
Information Systems	677,547	718,722	758,680	39,958	5.6%
Administrative Services	200,151	526,649	0	(526,649)	-100.0%
Economic Development	744,715	987,981	1,063,365	75,384	7.6%
Development Services	779,004	945,877	1,501,400	555,523	58.7%
Division of Fire	10,283,385	11,449,669	10,867,366	(582,303)	-5.1%
Division of Police	12,949,434	13,270,136	13,355,223	85,087	0.6%
Community Revitalization	1,781	0	0	0	0.0%
Public Works & Utilities	2,557,787	2,432,020	2,224,892	(207,128)	-8.5%
Non-Departmental	2,140,321	1,730,840	1,916,725	185,885	10.7%
Subtotal	32,898,755	34,661,402	34,628,538	(\$32,863)	-0.1%
Transfers	2,099,638	710,168	548,194	(161,974)	-22.8%
Total	\$34,998,393	\$35,371,570	\$35,176,732	-\$194,837	-0.6%

Table 3.2 Department expenditures 2020-2022

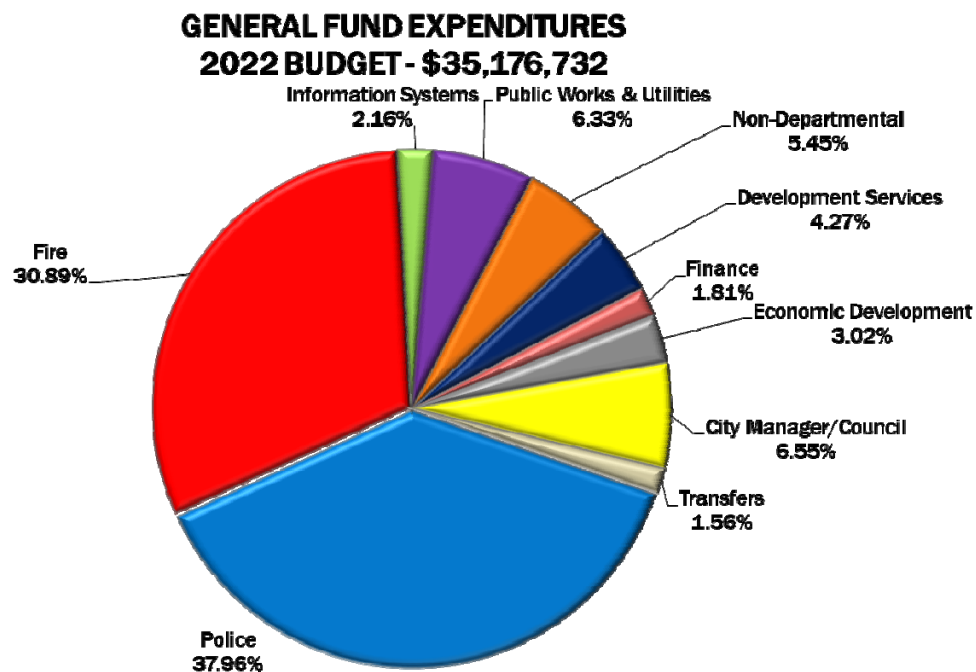


Figure 3.5 General Fund expenditures by department for 2022

GENERAL FUND EXPENDITURES CATEGORY SUMMARY							
Category	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Increase/Decrease	
						\$	%
Personal Services	\$23,130,515	\$24,042,294	\$24,370,044	\$25,597,873	\$26,629,231	\$1,031,358	4.0%
Contractual Services	5,003,901	5,225,613	5,468,780	5,811,511	5,786,872	(24,639)	-0.4%
Commodities	911,614	510,042	594,027	601,377	614,790	13,413	2.2%
Capital Outlay	1,122,770	1,239,981	2,465,904	2,650,641	1,597,645	(1,052,996)	-39.7%
Subtotal	30,168,799	31,017,930	32,898,755	34,661,402	34,628,538	(32,863)	-0.1%
Transfers-Out	571,218	1,196,093	1,782,108	710,168	548,194	(161,974)	-22.8%
Loans	157,036	238,439	317,530	0	0	0	0.0%
Total	\$30,897,053	\$32,452,462	\$34,998,393	\$35,371,570	\$35,176,732	(194,837)	-0.6%

Table 3.3 General Fund expenditure by category

**2022 GENERAL FUND BUDGETED EXPENDITURES
BY CATEGORY**

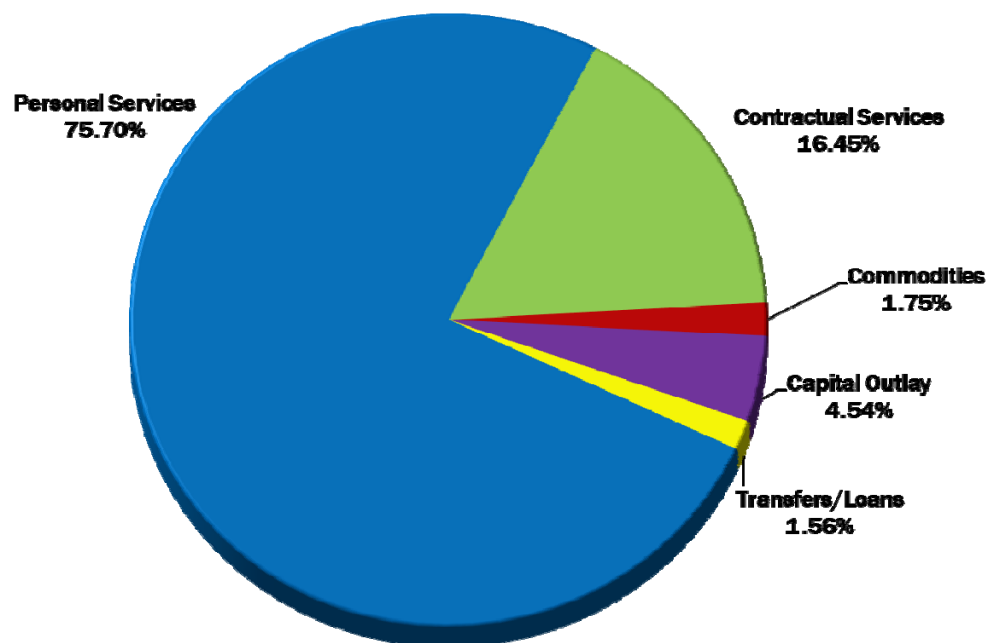


Figure 3.6 General Fund budget by category

GENERAL FUND EXPENDITURES BY CATEGORY

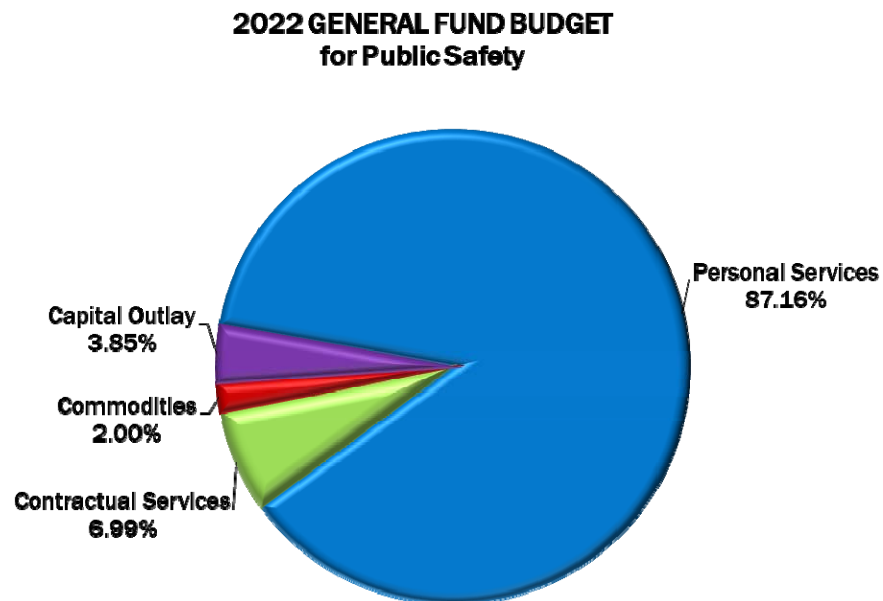


Figure 3.7 Above General Fund Budget – Public Safety Expenditures

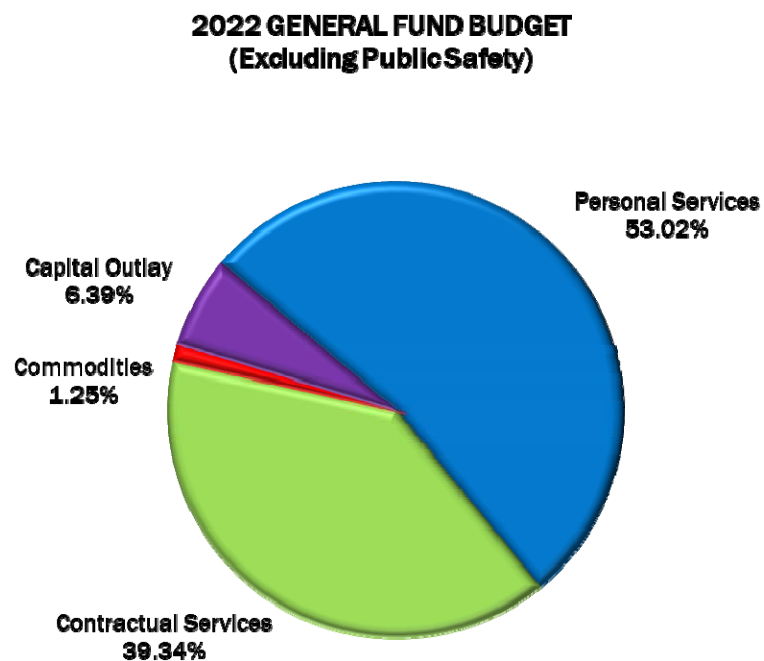


Figure 3.8 General Fund Budget – Excluding Public Safety

GENERAL FUND - BUDGETED EXPENDITURES

Department/Division	Personal Services	Contractual Services	Commodities	Capital Outlay	Totals
City Council	\$131,211	\$28,985	\$3,000	\$1,200	\$164,396
City Manager	\$455,487	\$73,788	\$2,200	\$0	\$531,475
Communications	\$92,587	\$111,200	\$2,500	\$7,500	\$213,787
Human Resources	\$309,257	\$179,500	\$1,000	\$0	\$489,757
Law	\$360,127	\$427,800	\$2,000	\$0	\$789,927
Community Center	\$0	\$115,000	\$0	\$0	\$115,000
City Manager	\$1,217,457	\$907,288	\$7,700	\$7,500	\$2,139,945
Information Systems	\$653,080	\$34,100	\$9,000	\$62,500	\$758,680
Finance Administration	\$270,318	\$36,003	\$1,600	\$0	\$307,921
Treasury	\$215,680	\$9,325	\$2,738	\$0	\$227,743
Purchasing	\$98,282	\$1,900	\$500	\$200	\$100,882
Finance Department	\$584,279	\$47,228	\$4,838	\$200	\$636,545
Planning	\$766,519	\$104,000	\$9,500	\$35,000	\$915,019
Building Inspection	\$503,881	\$49,500	\$1,000	\$32,000	\$586,381
Development Services	\$1,270,400	\$153,500	\$10,500	\$67,000	\$1,501,400
Economic Development	\$505,615	\$426,000	\$6,000	\$125,750	\$1,063,365
Fire Administration	\$448,080	\$7,550	\$3,856	\$0	\$459,486
Fire Operations	\$8,368,953	\$570,482	\$295,686	\$450,369	\$9,685,490
Fire Training/Prevention	\$715,554	\$5,992	\$844	\$0	\$722,390
Police Administration	\$560,429	\$147,000	\$15,500	\$0	\$722,929
Criminal Investigation	\$1,459,520	\$31,000	\$10,000	\$10,290	\$1,510,810
Narcotics	\$753,537	\$14,000	\$10,000	\$0	\$777,537
Uniform Patrol	\$6,112,601	\$504,028	\$122,006	\$471,507	\$7,210,142
Police Services	\$360,413	\$8,200	\$0	\$500	\$369,113
Police & Fire Dispatch	\$1,343,706	\$75,500	\$6,000	\$0	\$1,425,206
Jail Management	\$989,705	\$328,980	\$20,800	\$0	\$1,339,485
Public Safety	\$21,112,499	\$1,692,732	\$484,692	\$932,666	\$24,222,589
Building Maintenance	\$267,914	\$175,816	\$40,500	\$3,500	\$487,730
Engineering	\$313,137	\$101,142	\$3,800	\$22,100	\$440,179
Street Lighting	\$0	\$432,231	\$20,000	\$0	\$452,231
Parks Maintenance	\$538,778	\$259,845	\$22,500	\$23,629	\$844,752
Public Works & Utilities	\$1,119,829	\$969,034	\$86,800	\$49,229	\$2,224,892
Non-Departmental	\$34,860	\$1,528,005	\$2,260	\$351,600	\$1,916,725
Subtotal Expenditures	\$26,629,231	\$5,786,872	\$614,790	\$1,597,645	\$34,628,538
Transfers-Out/Loans					\$548,194
Total Expenditures	\$26,629,231	\$5,786,872	\$614,790	\$1,597,645	\$35,176,732

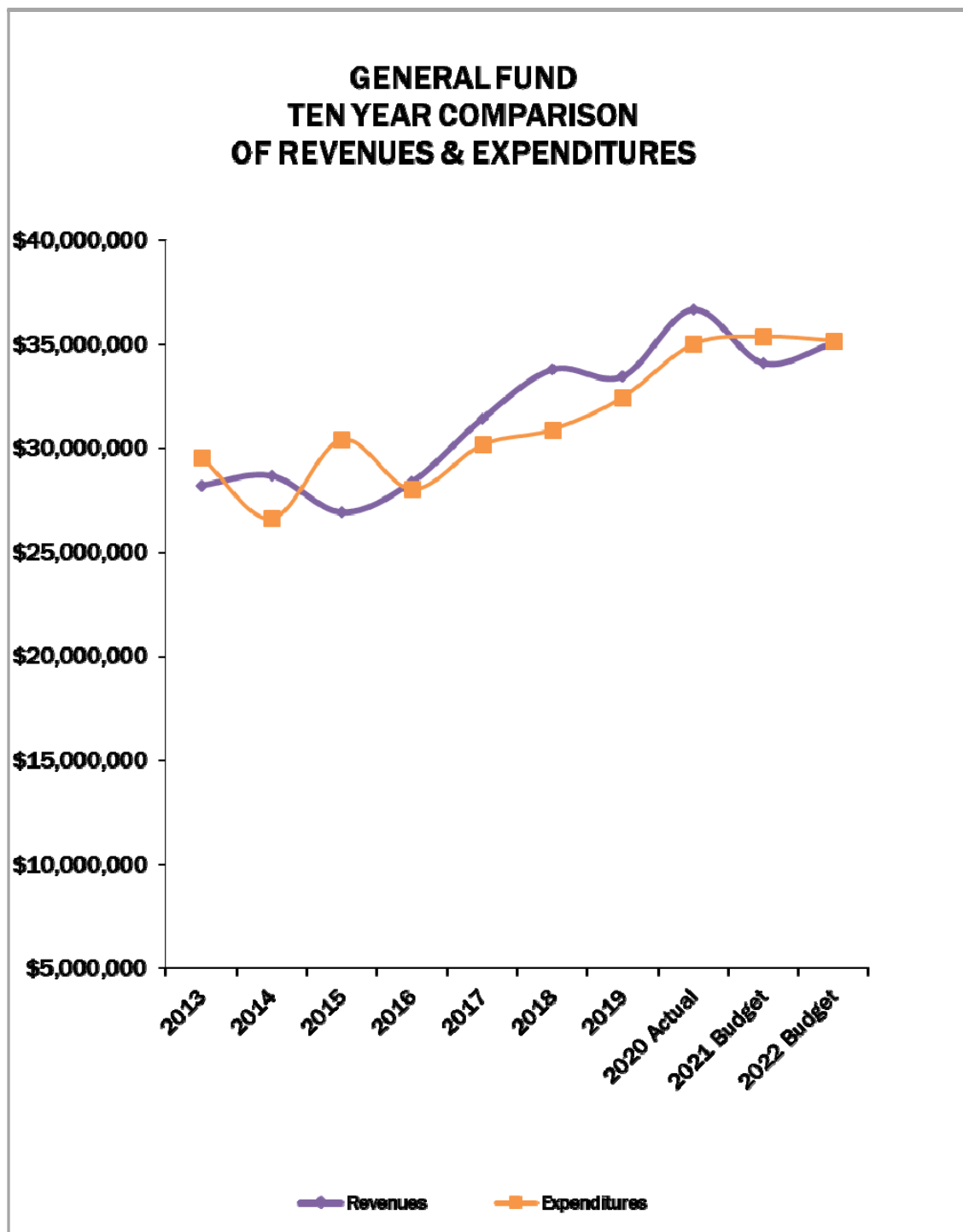


Figure 3.9 Ten year comparison of General Fund revenues and expenditures

FUND SUMMARY FOR FUND 100 GENERAL FUND			
	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$9,659,035	\$11,327,134	\$10,041,059
REVENUES:			
Property Taxes	\$2,801,073	\$2,921,020	\$3,166,104
Licenses & Permits	517,802	443,029	550,000
Intergovernmental Revenue	1,356,590	1,411,379	1,647,001
Charges for Services	4,366,899	4,606,043	4,745,792
Fines & Forfeitures	15,710	30,095	22,000
Interest Income	169,816	110,427	112,000
Contributions & Donations	8,227	0	0
Rentals & Leases	67,941	72,121	71,323
Miscellaneous Revenue	856,717	1,791,935	954,060
Reimbursements	2,404,639	327,915	331,195
Transfers	24,101,078	22,371,531	23,452,863
TOTAL REVENUES	\$36,666,492	\$34,085,495	\$35,052,338
TOTAL RESOURCES	\$46,325,527	\$45,412,629	\$45,093,397
EXPENDITURES:			
Personal Services	\$24,370,044	\$25,597,873	\$26,629,231
Contractual Services	5,468,780	5,811,511	5,786,872
Commodities	594,027	601,377	614,790
Capital Outlay	2,465,904	2,650,641	1,597,645
Transfers	1,782,108	710,168	548,194
Loans	317,530	0	0
TOTAL EXPENDITURES	\$34,998,393	\$35,371,570	\$35,176,732
ENDING BALANCE DECEMBER 31	\$11,327,134	\$10,041,059	\$9,916,665

CITY COUNCIL

DEPARTMENT OVERVIEW

Every municipality in Ohio has an elected legislative body. The elected legislative body in the City of Middletown is the Middletown City Council, as the City of Middletown operates under a Council plus City Manager government. A Mayor and four Council members are elected by the citizens, and the elected body serves as the representative of the citizens of Middletown plus serves as the legislative authority for the City of Middletown.

The elected Mayor makes all Proclamations in the name of the City of Middletown and acts as the City representative for ceremonial purposes. In the absence of the Mayor, the Vice Mayor fills this role. The Mayor presides at all Council meetings and authenticates all Ordinances and Resolutions adopted by the Council.

The City Council appointed Clerk of City Council attends all City Council meetings and staff meetings. The Clerk of City Council records, prepares, disseminates and preserves the official activities of the City Council. This involves provision of information to elected officials, City staff, and the general public, including the maintenance and coordination of City records. It is the duty of the Clerk to meet legal requirements for proper notification, posting, recording, authentication of official records of the City, manage the Records Program and coordinate Records Commission meetings which are required twice per year.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the City Council Department services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

City Council 2022 Budget per Capita - \$3.22

City Council Office Goals and Objectives

Continue to provide an acceptable, timely and efficient level of customer service to the public, City staff and City Council members

Continue to provide Codified Ordinances via computer and net access and work to update those ordinances in a timely manner

Continue to make public records available

Continue restoration of historical record books

Schedule an appropriate out-going event for City Council members and a swearing in event for newly elected members, once every two-year election

Provide the needed administrative and clerical support to City Council

DEPARTMENT SUMMARY OF EXPENDITURES
CITY COUNCIL

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
EXPENDITURES BY DIVISION:			
City Council	\$170,629	\$153,143	\$164,396
<hr/>			
TOTAL DIVISION EXPENDITURES	\$170,629	\$153,143	\$164,396
 EXPENDITURES BY CATEGORY:			
Personal Services	\$126,833	\$129,797	\$131,211
Contractual Services	25,867	19,346	28,985
Commodities	4,575	3,000	3,000
Capital Outlay	13,355	1,000	1,200
<hr/>			
TOTAL EXPENDITURES	\$170,629	\$153,143	\$164,396

**GENERAL FUND
CITY COUNCIL**

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:				
	MAYOR (NG)	1	1	1
	CITY COUNCIL (NG)	4	4	4
	CLERK OF THE CITY COUNCIL (177)	1	1	1
PERSONAL SERVICES:				
100.101.51110	SALARIES & WAGES	\$110,057	\$108,315	\$109,499
100.101.51211	PERS	14,919	15,164	15,330
100.101.51220	WORKERS COMPENSATION	58	4,333	4,380
100.101.51270	MEDICARE-CITY SHARE	1,596	1,571	1,588
100.101.51275	LIFE INSURANCE	203	414	414
	Total - PERSONAL SERVICES	126,833	129,797	131,211
CONTRACTUAL SERVICES:				
100.101.52110	TRAVEL AND TRAINING	2,969	1,500	6,000
100.101.52120	EMPLOYEE MILEAGE REIMBURSEMENT	160	275	275
100.101.52490	OUTSIDE PRINTING	(7)	0	500
100.101.52510	MAINTENANCE OF EQUIPMENT	0	0	1,010
100.101.52710	LEGAL ADVERTISING	8,037	8,871	10,000
100.101.52920	MEMBERSHIPS-BOOKS-PERIODICALS	5,610	1,200	1,200
100.101.52980	OTHER MISC CONTRACTUAL SERVICE	9,098	7,500	10,000
	Total - CONTRACTUAL SERVICES	25,867	19,346	28,985
COMMODITIES:				
100.101.53100	OFFICE SUPPLIES	1,096	1,000	1,000
100.101.53210	FOOD	138	1,000	1,000
100.101.53296	OTHER SUPPLIES	3,340	1,000	1,000
	Total - COMMODITIES	4,575	3,000	3,000
CAPITAL OUTLAY:				
100.101.54320	OFFICE MACHINERY & EQUIPMENT	13,355	1,000	1,200
	Total - CAPITAL OUTLAY	13,355	1,000	1,200
	Grand Total	\$170,629	\$153,143	\$164,396

CITY MANAGER

DEPARTMENT OVERVIEW

The City of Middletown has a long and proud history of functioning under the Council-Manager form of government in which a professionally trained City Manager is selected and appointed by the City Council to serve as the Chief Administrative Officer for the city government and to, in turn, manage the day-to-day operations and programs of the overall municipal organization. Based upon the strategically-determined goals, objectives, and expressed policy directives adopted by the elected Mayor and City Council, the City Manager has responsibility for providing effective management, supervision and leadership to city staff in order to produce and insure the cost-effective delivery of public services. It is the obligation of the City Manager to consistently monitor and evaluate the City's overall progress in meeting its stated goals, objectives, and policy directives, and in doing so to offer the advocacy, initiative, guidance, and recommendations necessary to achieve maximum results on behalf of City residents and taxpayers. At its fundamental core, the essence of the Council-Manager form of government, as it is to be embodied by its appointed Manager, demands the commitment to bring creativity, innovation and professionalism to the organization and to the management of local government functioning in order to: best serve the needs of the community; fully uphold the laws and regulations of the City; and protect and preserve the rights and property of all citizens.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the City Manager Department services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

Goal: IMPROVE UPON MIDDLETOWN'S THRIVING LOCAL ECONOMY OF GROWING BUSINESSES AND STRONG WORKFORCE

Goal: MAINTAIN AND IMPROVE MIDDLETOWN NEIGHBORHOODS

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

Goal: PROMOTE AND FOSTER PRIDE IN COMMUNITY

CITY MANAGER, (continued)

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

AN ECONOMY OF GROWING BUSINESSES AND A STRONG WORKFORCE WILL CREATE OPPORTUNITIES FOR OUR CITY AND RESIDENTS TO PROSPER

WELL MAINTAINED NEIGHBORHOODS THAT MEET A FULL RANGE OF HOUSING NEEDS

A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

INCREASED INTEREST IN ARTS, ENTERTAINMENT, RECREATION, HOUSING AND ALL THE ASSETS MIDDLETOWN HAS TO OFFER

City Manager Department 2022 Budget per Capita - \$41.97 (Includes all divisions)

City Manager Goals and Objectives

To provide an ongoing and effective response of flexibility and adaptation in the management and governance of the municipal organization during the COVID-19 pandemic and its immediate aftermath, while at the same time, bring the greatest level of confidence, calm, resilience and certainty during what will likely remain a time of heightened anxiety and uncertainty

To identify, develop, create, and enhance partnership opportunities for the City, both public and private, in order to maximize and extend resources wherever possible and to further strategic economic development and redevelopment

To identify and pursue strategies for long term revenue growth

To identify and strategically begin the implementation of those elements of 1.) Economic development and redevelopment 2.) City Housing Policy; most likely to result in both transformational or catalytic effect as well as having the greatest chance of success

To develop effective and sustainable long-term capital improvement programming to identify, plan for, and implement adequate re-investment in City owned buildings and infrastructure, with particular emphasis on: Fire Stations, Street re-paving and re-construction, Storm and Wastewater infrastructure, detention, and conveyance associated with Long Term Control Plan (LTCP), and the Municipal Jail

To fully evaluate opportunities for effective reorganization within the municipal organizational staffing structure, and to then implement identified optimal change

To plan for and conduct a Strategic Planning retreat with City Council and Senior Staff to establish near-term and long-term Goals, Objectives and Priorities based on established organizational values

Commit to an established and ongoing program, of transparent communications to citizens, the business community, and the region across multiple platforms and formats to better promote understanding, engagement, and community pride

HUMAN RESOURCES

DEPARTMENT OVERVIEW

The Human Resources Division, a division of the City Manager's Department, plans, organizes, coordinates, directs, and evaluates the City's personnel functions to ensure a diverse, accessible, equitable and inclusive work environment that will best meet the current and future needs of Middletown's public employees and the citizens we serve.

The Human Resources Division effectively manages the City's human capital needs by recruiting, selecting and retaining employees; managing and administering employee benefits programs; coordinating and providing employee training; managing employee relations and performance management issues, managing the job classification and compensation plans; maintaining employee records; assisting with the management of labor relations and ensuring compliance with laws, rules, regulations, and ordinances that govern the employment relationship and City operations. This division also coordinates administration of the City's Civil Service duties, safety program and reward and recognition system.

The Human Resources Division will continue serving the needs of City Employees through strategic supportive partnerships; improved communications; prioritization of diversity, equity and inclusion; promotion of learning and development and fostering a spirit of cooperation and engagement. In addition, the division will continually strive to enhance their professionalism and competence by pursuing continuing education, national and state certification and memberships through related associations.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Human Resources Division services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

Goal: PROMOTE AND FOSTER PRIDE IN COMMUNITY

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

INCREASED INTEREST IN ARTS, ENTERTAINMENT, RECREATION, HOUSING AND ALL THE ASSETS MIDDLETOWN HAS TO OFFER

Human Resources Goals and Objectives

Maintain and maximize the utility of the City's personnel program by providing responsive, innovative and modern practices. This goal will be achieved by streamlining work flow processes through the integration of technology

Implement a comprehensive staff development program that includes leadership and management training to cover topics such as emotional intelligence, generational workforce collaboration, team building, change-management, organizational culture, customer service and succession planning

LAW

DEPARTMENT OVERVIEW

Law, a division of the City Manager's Department, is established by City ordinance. This division represents and advises the City in all civil, criminal and administrative law matters; prosecutes criminal cases in the Middletown Municipal Court; and performs such other duties as may be required by City Charter, ordinance, or statute.

The Law Division must prepare all contracts, bonds and other instruments in writing in which the City is concerned and endorse on each his approval of the form and correctness thereof. In addition, the Law Director gives written and oral opinions to any officer of the City, including members of the legislative authority, concerning any matter before such officer in his/her official capacity.

The Law Division prosecutes or defends, on behalf of the City, all complaints, suits and controversies to which the City is a party, including, but not limited to, filing and prosecuting civil suits for the collection of delinquent income taxes, prosecuting civil actions for injunctive relief in connection with the abatement of the public nuisances, defending tort (personal injury), zoning, public records, and federal civil rights lawsuits. In addition, the Law Division oversees and coordinates the use of outside legal counsel in connection with matters involving particular expertise, or where ethical standards require the retention of separate counsel.

The Office of Administrative Hearings (OAH) is also within the Law Division. The OAH oversees the Civil Offenses and Fines that are issued by the City. The OAH manages the docket of cases, collects fines, schedules hearings and works with the outside hearing examiner who issues decisions following the hearings.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Law Division services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

Law Goals and Objectives

Provide legal services to other Divisions:

Provide general legal advice and counsel for staff and City Council, including written opinions, on all legal issues before the City. Represent the City in all legal proceedings. Prosecute cases in Middletown Municipal Court.

Provide counsel and advice for appointed boards and commissions:

Attend board and commission meetings as requested by the Staff Liaison and or City Manager. Provide written and oral advice as needed.

COMMUNICATIONS

DEPARTMENT OVERVIEW

The Communications division serves as the messaging center for the City. It supports all City departments, including Middletown Division of Police, Middletown Division of Fire, and Middletown Regional Airport, among others, with communication of emergency and non-emergency messages to the public. Communications is a division of the City Manager Department.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Communications Division services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

Goal: PROMOTE AND FOSTER PRIDE IN COMMUNITY

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

INCREASED INTEREST IN ARTS, ENTERTAINMENT, RECREATION, HOUSING AND ALL THE ASSETS MIDDLETOWN HAS TO OFFER

Communications Goals and Objectives

Continue to expand communications to the public and region: Develop effective and meaningful content that shares the strategic message of the City and utilize all channels of communication available throughout the City to distribute content

Continue to provide public impact messaging during the COVID-19 pandemic

Support the goals and objectives of the City Manager and the upcoming City Master Plan

Assist all City departments with internal and external communications to inform the public of emergency and non-emergency issues that impact employees and/or the public

DEPARTMENT SUMMARY OF EXPENDITURES
CITY MANAGER

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
EXPENDITURES BY DIVISION:			
City Manager's Office	\$334,102	\$350,530	\$531,475
Human Resources	315,651	374,926	489,757
Law	850,256	830,998	789,927
Communications	183,456	153,772	213,787
Community Center	111,153	120,000	115,000
TOTAL DIVISION EXPENDITURES	\$1,794,617	\$1,830,226	\$2,139,945
EXPENDITURES BY CATEGORY:			
Personal Services	\$861,262	\$999,603	\$1,217,457
Contractual Services	906,067	819,423	907,288
Commodities	4,378	5,700	7,700
Capital Outlay	22,911	5,500	7,500
TOTAL EXPENDITURES	\$1,794,617	\$1,830,226	\$2,139,945

**GENERAL FUND
CITY MANAGER'S OFFICE**

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
CITY MANAGER (NG)	1	1	1
ASSISTANT CITY MANAGER (167)	0	1	1
EXECUTIVE ASSISTANT (249)	1	1	1
PERSONAL SERVICES:			
100.111.51110 SALARIES & WAGES	\$188,065	\$212,276	\$344,958
100.111.51211 PERS	32,945	45,949	64,794
100.111.51215 OHIO DEFERRED COMPENSATION	1,985	3,246	3,300
100.111.51220 WORKERS COMPENSATION	126	8,491	13,798
100.111.51230 GROUP HEALTH INSURANCE	12,403	25,631	17,200
100.111.51240 UNEMPLOYMENT COMPENSATION	5,881	0	0
100.111.51260 VEHICLE ALLOWANCE	2,778	5,400	5,400
100.111.51270 MEDICARE-CITY SHARE	2,726	3,078	5,002
100.111.51275 LIFE INSURANCE	439	621	1,035
Total - PERSONAL SERVICES	247,347	304,692	455,487
CONTRACTUAL SERVICES:			
100.111.52110 TRAVEL AND TRAINING	573	2,500	8,000
100.111.52111 MANDATORY TRAVEL AND TRAINING	0	4,000	0
100.111.52120 EMPLOYEE MILEAGE REIMB	70	300	300
100.111.52222 TELEPHONE LINE CHARGES	767	1,888	1,888
100.111.52480 OTHER PROFESSIONAL SERVICES	60,272	31,350	60,000
100.111.52482 SUMMIT PROGRAM EXPENSES	125	0	0
100.111.52490 OUTSIDE PRINTING	236	300	300
100.111.52510 MAINTENANCE OF EQUIPMENT	835	800	800
100.111.52920 MEMBERSHIPS-BOOKS-PERIODICALS	850	2,500	2,500
Total - CONTRACTUAL SERVICES	63,728	43,638	73,788
COMMODITIES:			
100.111.53100 OFFICE SUPPLIES	1,168	1,200	1,200
100.111.53210 FOOD	270	500	1,000
100.111.53510 SUPPLIES TO MAINTAIN EQUIPMENT	208	500	0
Total - COMMODITIES	1,645	2,200	2,200
CAPITAL OUTLAY:			
100.111.54320 OFFICE MACHINERY & EQUIPMENT	660	0	0
100.111.54360 OTHER EQUIPMENT	20,721	0	0
Total - CAPITAL OUTLAY	21,381	0	0
Grand Total	\$334,102	\$350,530	\$531,475

GENERAL FUND
HUMAN RESOURCES ADMINISTRATION

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
HUMAN RESOURCES MANAGER (270)	1	1	1
HUMAN RESOURCES SPECIALIST (249)	2	2	2
HUMAN RESOURCES CLERK (231)	1	1	1
P/T HUMAN RESOURCES SPECIALIST (183)	1404 HRS	1	0
PERSONAL SERVICES:			
100.142.51110 SALARIES & WAGES	\$162,503	\$184,848	\$217,685
100.142.51211 PERS	22,516	25,879	30,476
100.142.51220 WORKERS COMPENSATION	99	7,394	8,707
100.142.51230 GROUP HEALTH INSURANCE	8,269	30,797	48,405
100.142.51270 MEDICARE-CITY SHARE	2,349	2,680	3,156
100.142.51275 LIFE INSURANCE	794	828	828
Total - PERSONAL SERVICES	196,530	252,426	309,257
CONTRACTUAL SERVICES:			
100.142.52110 TRAVEL & TRAINING	0	500	500
100.142.52125 EMPLOYEE DEVELOPMENT	20	5,000	10,000
100.142.52420 MEDICAL SERVICE	20,296	20,000	20,000
100.142.52480 OTHER PROFESSIONAL SERVICE	74,845	66,000	120,000
100.142.52490 OUTSIDE PRINTING	194	1,000	1,000
100.142.52510 MAINTENANCE OF EQUIPMENT	2,994	3,000	2,000
100.142.52710 LEGAL ADVERTISEMENTS	17,801	25,000	25,000
100.142.52920 MEMBERSHIPS-BOOKS-PERIODICALS	1,820	1,000	1,000
Total - CONTRACTUAL SERVICES	117,969	121,500	179,500
COMMODITIES:			
100.142.53100 OFFICE SUPPLIES	952	1,000	1,000
100.142.53215 EMPLOYEE RECOGNITION GIFTS	200	0	0
Total - COMMODITIES	1,152	1,000	1,000
 Grand Total	 \$315,651	 \$374,926	 \$489,757

GENERAL FUND
LAW

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
GENERAL COUNSEL (172)	1	1	1
PARALEGAL (183)	1	1	1
VICTIM ADVOCATE (225)	1	1	1
STAFF ATTORNEY (243)	1	0	0
STAFF ATTORNEY (249)	0	1	1
PERSONAL SERVICES:			
100.150.51110 SALARIES & WAGES	\$242,052	243,811	\$248,980
100.150.51120 OVERTIME WAGES	0	500	500
100.150.51211 PERS	31,917	34,204	34,927
100.150.51220 WORKERS COMPENSATION	182	9,772	9,979
100.150.51230 GROUP HEALTH INSURANCE	49,646	59,009	61,088
100.150.51270 MEDICARE-CITY SHARE	3,341	3,543	3,619
100.150.51275 LIFE INSURANCE	608	1,034	1,034
100.150.51290 EMPLOYEE AWARDS	0	0	0
Total - PERSONAL SERVICES	327,747	351,873	360,127
CONTRACTUAL SERVICES:			
100.150.52110 TRAVEL & TRAINING	0	0	3,000
100.150.52111 MANDATORY TRAVEL & TRAINING	960	3,000	0
100.150.52120 EMPLOYEE MILEAGE REIMBURSEMENT	16	1,000	1,000
100.150.52230 POSTAGE AND POSTAL CHARGES	94	300	300
100.150.52410 LEGAL SERVICE	505,285	290,000	400,000
100.150.52480 OTHER PROFESSIONAL SERVICES	10,924	174,325	15,000
100.150.52490 OUTSIDE PRINTING	995	900	900
100.150.52510 MAINTENANCE OF EQUIPMENT	1,243	3,600	3,600
100.150.52920 MEMBERSHIPS-BOOKS-PERIODICALS	2,363	4,000	4,000
Total - CONTRACTUAL SERVICES	521,879	477,125	427,800
COMMODITIES:			
100.150.53100 OFFICE SUPPLIES	630	2,000	2,000
Total - COMMODITIES	630	2,000	2,000
Grand Total	\$850,256	\$830,998	\$789,927

**GENERAL FUND
COMMUNICATIONS**

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
COMMUNICATIONS MANAGER (180)	1	1	1
PERSONAL SERVICES:			
100.165.51110 SALARIES & WAGES	\$70,623	\$68,762	\$70,138
100.165.51211 PERS	9,512	9,627	9,819
100.165.51220 WORKERS COMPENSATION	38	2,750	2,806
100.165.51230 GROUP HEALTH INSURANCE	8,269	8,269	8,600
100.165.51270 MEDICARE-CITY SHARE	994	997	1,017
100.165.51275 LIFE INSURANCE	203	207	207
Total - PERSONAL SERVICES	89,638	90,612	92,587
CONTRACTUAL SERVICES:			
100.165.52110 TRAVEL AND TRAINING	4,148	4,000	4,500
100.165.52120 EMPLOYEE MILEAGE REIMBURSEMENT	0	2,000	2,500
100.165.52222 TELEPHONE LINE CHARGES	589	660	1,200
100.165.52480 OTHER PROFESSIONAL SERVICES	35,121	30,000	80,000
100.165.52490 OUTSIDE PRINTING	10,706	8,000	10,000
100.165.52920 MEMBERSHIPS-BOOKS-PERIODICALS	859	12,500	13,000
100.165.52950 RECREATIONAL ACTIVITIES	45,668	0	0
100.165.52955 ANNUAL FIREWORKS	(5,753)	0	0
Total - CONTRACTUAL SERVICES	91,338	57,160	111,200
COMMODITIES:			
100.165.53100 OFFICE SUPPLIES	950	500	2,500
Total - COMMODITIES	950	500	2,500
CAPITAL OUTLAY:			
100.165.54320 OFFICE MACHINERY & EQUIPMENT	360	3,500	5,500
100.165.54370 COMPUTER SOFTWARE	1,170	2,000	2,000
Total - CAPITAL OUTLAY	1,530	5,500	7,500
Grand Total	\$183,456	\$153,772	\$213,787

**GENERAL FUND
COMMUNITY CENTER**

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CONTRACTUAL SERVICES:			
100.411.52480	OTHER PROFESSIONAL SERVICES	\$100,000	\$100,000	\$100,000
100.411.52520	MAINTENANCE OF LAND & BLDGS	11,153	20,000	15,000
	Total - CONTRACTUAL SERVICES	111,153	120,000	115,000
	Grand Total	\$111,153	\$120,000	\$115,000

INFORMATION SYSTEMS

DEPARTMENT OVERVIEW

The Information Systems Department is responsible for all City computer hardware, software, telephones, along with the City's data and voice networks. Information Systems coordinates the use of computer technology across all City departments to ensure that accurate and timely information is provided to citizens, elected officials, management and staff. The mission of Information Systems is to improve government services through the use of technology. Some of the services Information Systems provides to the organization are: Software Design, Development, Implementation and support; Project Management and Business Process Analysis; Technical Support and Training; Development of Information Systems Policies and Standards; Management of Telecom and Technology Vendors; Digital Signage – Content creation and system specifications; GIS System Administration and map creation; Council Chamber video recordings/streaming services; and Video surveillance/security systems.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Information Systems Department services align with the overall City goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

Information Systems 2022 Budget per Capita - \$14.88

Information Systems Goals and Objectives

To provide timely technical support for all City staff twenty-four hours per day, seven days per week

Maintain GIS data and provide mapping applications to support staff and public

Maintain and upgrade network infrastructure

Develop custom applications to aid staff in daily operations

Replace legacy applications and hardware systems

INFORMATION SYSTEMS, (continued)

Implement Cloud-Based Office Suite:

The City has been running a legacy email and office platform for many years. To keep pace with technological and security advancements, Information Systems will be deploying Microsoft Office365 cloud-based email and collaboration platform. This will provide many productivity enhancements and better support a flexible and mobile City workforce

Upgrading Network Security Infrastructure:

Following the completion of a major upgrade to the City's wired data network, Information Systems intends to continue improving the network infrastructure with a focus on security, including a Network Access Control (NAC) platform to securely grant access to City resources from both wired and wireless devices

Deploy CBRS Private LTE Network:

The City continues to have a need for reliable wireless connectivity for remote devices, including laptop & tablet computers for Public Safety and public Works, as well as traffic intersection controllers, IP cameras, and other "smart" devices. Information Systems is currently in the planning phase to deploy a Private LTE cellular network that would allow us to provide such remote connectivity at a reduced cost versus enterprise cellular carriers (e.g., Verizon)

Upgrade Public Works Software:

The applications currently used by the Public Works Department have become aged and are beginning to cause issues with staff productivity. Information Systems will be working with Public Works staff to upgrade these systems to modern equivalents, possibly as part of a municipal software suite

DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF INFORMATION SYSTEMS

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
EXPENDITURES BY DIVISION:			
Information Systems	\$677,547	\$718,722	\$758,680
TOTAL DIVISION EXPENDITURES	\$677,547	\$718,722	\$758,680
EXPENDITURES BY CATEGORY:			
Personal Services	\$601,256	\$624,122	\$653,080
Contractual Services	17,583	33,100	34,100
Commodities	6,949	9,000	9,000
Capital Outlay	51,758	52,500	62,500
TOTAL EXPENDITURES	\$677,547	\$718,722	\$758,680

**GENERAL FUND
INFORMATION SYSTEMS**

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:				
	INFORMATION SYSTEMS DIRECTOR (170)	1	1	1
	ASSISTANT INFORMATION SYSTEMS DIRECTOR (175)	1	1	1
	COMPUTER ANALYST/PROGRAMMER (179)	1	1	1
	COMPUTER TECHNICIAN (182)	1	1	1
	COMPUTER TECHNICIAN (252)	1	1	1
	P/T GIS ADMINISTRATOR (264)	1665 HRS	1665 HRS	1665 HRS
PERSONAL SERVICES:				
100.136.51110	SALARIES & WAGES	\$439,082	\$442,003	\$454,669
100.136.51120	OVERTIME WAGES	202	0	2,500
100.136.51211	PENSION	59,701	61,880	64,004
100.136.51220	WORKERS COMPENSATION	251	17,680	18,287
100.136.51230	GROUP HEALTH INSURANCE	94,702	94,702	105,543
100.136.51270	MEDICARE-CITY SHARE	6,102	6,409	6,629
100.136.51275	LIFE INSURANCE	1,217	1,448	1,448
	Total - PERSONAL SERVICES	601,256	624,122	653,080
CONTRACTUAL SERVICES:				
100.136.52120	EMPLOYEE MILEAGE REIMBURSEMENT	0	500	500
100.136.52222	TELEPHONE LINE CHARGES	3,314	2,500	3,500
100.136.52230	POSTAGE & POSTAL CHARGES	0	100	100
100.136.52340	EQUIPMENT & VEHICLE RENTAL	0	500	500
100.136.52480	OTHER PROFESSIONAL SERVICE	13,805	29,000	29,000
100.136.52920	MEMBERSHIPS-BOOKS-PERIODICALS	465	500	500
	Total - CONTRACTUAL SERVICES	17,583	33,100	34,100
COMMODITIES:				
100.136.53100	OFFICE SUPPLIES	4,496	5,000	5,000
100.136.53510	SUPPLIES TO MAINTAIN EQUIPMENT	2,453	4,000	4,000
	Total - COMMODITIES	6,949	9,000	9,000
CAPITAL OUTLAY:				
100.136.54300	COMPUTER & OTHER PERIPHERALS	19,586	20,000	20,000
100.136.54320	OFFICE MACHINERY & EQUIPMENT	2,389	2,500	2,500
100.136.54370	COMPUTER SOFTWARE	29,783	30,000	40,000
	Total - CAPITAL OUTLAY	51,758	52,500	62,500
	Grand Total	\$677,547	\$718,722	\$758,680

FINANCE

DEPARTMENT OVERVIEW

The Finance Department provides fiscal management and facilitates the operations of all City departments by providing budgetary and financial information. The department's six divisions provide a variety of services to internal and external customers.

- The Finance Administration Division prepares the annual budget, the Comprehensive Annual Financial Report and the Popular Annual Financial Report of the City of Middletown. This division is also responsible for debt management and oversees all other Finance divisions.
- The Treasury Division provides internal accounting and treasury services to the City. Among its functions are: accounting, payroll, accounts payable, investments, and cash management.
- The Purchasing Division furnishes centralized purchasing management for all departments. Bid preparation, vendor selection, and vendor relations are the responsibility of this division. This division also oversees the disposal of city property and the purchasing card program.
- The City Income Tax Division collects the City's local income tax. This division is responsible for the management of the mandatory income tax filing program approved by the City Commission in 1994. The Income Tax division is included in the Special Revenue Funds section of this publication.
- The Water and Sewer Administration Divisions prepares and collects the City's monthly utility billings, which include water, sewer, storm water, well field protection, and refuse collection fees. The Water and Sewer Administration divisions are included in the Enterprise Funds section of this publication.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Finance Department services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

Finance 2022 Budget per Capita - \$12.48 (this calculation includes only the Finance Divisions in the General Fund)

Finance Goals and Objectives

Continue to receive "Certificate of Achievement for Excellence in Financial Reporting Award", "Outstanding Achievement in Popular Annual Financial Reporting Award" and "Distinguished Budget Presentation Award" from Government Finance Officers Association (GFOA)

Continue to work with Information Systems Department to implement InvoiceCloud payment portal into additional departments such as Health, Airport, Building Inspection, etc., to provide better payment options to customers

Continue work to implement an online tax filing option for residents

Research auto-pay, electronic options for vendor payments and the possibility of a software upgrade for Finance Administration and Treasury Divisions of Finance

**DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF FINANCE**

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
EXPENDITURES BY DIVISION:			
Finance Administration	\$277,033	\$293,425	\$307,921
Treasury	231,745	226,342	227,743
Purchasing	90,606	96,372	100,882
TOTAL DIVISION EXPENDITURES	\$599,384	\$616,139	\$636,545
EXPENDITURES BY CATEGORY:			
Personal Services	\$561,118	\$568,754	\$584,279
Contractual Services	33,927	42,585	47,228
Commodities	4,339	4,600	4,838
Capital Outlay	0	200	200
TOTAL EXPENDITURES	\$599,384	\$616,139	\$636,545

**GENERAL FUND
FINANCE ADMINISTRATION**

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
FINANCE DIRECTOR (294)	0	0	1
FINANCE DIRECTOR (169)	1	1	0
BUDGET MANAGER (177)	0	0	1
BUDGET ANALYST (181)	1	1	0
PERSONAL SERVICES:			
100.131.51110 SALARIES & WAGES	\$179,002	\$180,295	\$189,052
100.131.51120 OVERTIME WAGES	361	1,500	2,000
100.131.51211 PERS	23,969	25,451	26,747
100.131.51220 WORKERS COMPENSATION	91	7,272	7,643
100.131.51230 GROUP HEALTH INSURANCE	39,890	39,890	41,485
100.131.51270 MEDICARE-CITY SHARE	2,501	2,636	2,770
100.131.51275 LIFE INSURANCE	608	621	621
Total - PERSONAL SERVICES	246,423	257,665	270,318
CONTRACTUAL SERVICES:			
100.131.52110 TRAVEL & TRAINING	0	0	1,500
100.131.52111 MANDATORY TRAINING	415	1,500	0
100.131.52120 EMPLOYEE MILEAGE REIMBURSEMENT	54	400	400
100.131.52222 TELEPHONE LINE CHARGES	660	660	660
100.131.52480 OTHER PROFESSIONAL SERVICE	26,526	30,000	31,843
100.131.52920 MEMBERSHIPS-BOOKS-PERIODICALS	950	1,600	1,600
Total - CONTRACTUAL SERVICES	28,605	34,160	36,003
COMMODITIES:			
100.131.53100 OFFICE SUPPLIES	771	600	900
100.131.53510 SUPPLIES TO MAINTAIN EQUIP	1,234	1,000	700
Total - COMMODITIES	2,005	1,600	1,600
Grand Total	\$277,033	\$293,425	\$307,921

GENERAL FUND
TREASURY

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:				
	EXECUTIVE ACCOUNT CLERK (186)	2	2	1
	EXECUTIVE ACCOUNT CLERK (240)	0	0	1
	PAYROLL ADMINISTRATOR (183)	1	1	1
 PERSONAL SERVICES:				
100.132.51110	SALARIES & WAGES	\$163,329	\$150,947	\$148,526
100.132.51120	OVERTIME WAGES	1,108	2,000	2,000
100.132.51211	PERS	22,466	21,413	21,074
100.132.51220	WORKERS COMPENSATION	87	6,118	6,021
100.132.51230	GROUP HEALTH INSURANCE	35,278	33,900	35,256
100.132.51270	MEDICARE-CITY SHARE	2,314	2,218	2,182
100.132.51275	LIFE INSURANCE	625	621	621
	Total - PERSONAL SERVICES	225,207	217,217	215,680
 CONTRACTUAL SERVICES:				
100.132.52110	TRAVEL AND TRAINING	0	0	500
100.132.52111	MANDATORY TRAVEL & TRAINING	100	1,000	0
100.132.52120	MILEAGE REIMBURSEMENT	0	150	150
100.132.52222	TELEPHONE LINE CHARGES- TREASURY	100	100	100
100.132.52480	OTHER PROFESSIONAL SERVICES	1,292	2,000	2,200
100.132.52490	OUTSIDE PRINTING	1,976	2,000	4,500
100.132.52510	MAINTENANCE OF EQUIPMENT	999	1,000	1,500
100.132.52620	EMPLOYEE BONDS	75	75	75
100.132.52920	MEMBERSHIPS-BOOKS-PERIODICALS	125	300	300
	Total - CONTRACTUAL SERVICES	4,666	6,625	9,325
 COMMODITIES:				
100.132.53100	OFFICE SUPPLIES	1,806	2,000	2,238
100.132.53510	SUPPLIES TO MAINTAIN EQUIPMENT	66	500	500
	Total - COMMODITIES	1,872	2,500	2,738
	Grand Total	\$231,745	\$226,342	\$227,743

GENERAL FUND
PURCHASING

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
PURCHASING AGENT (181)	1	1	1
PERSONAL SERVICES:			
100.137.51110 SALARIES & WAGES	\$62,606	\$63,879	\$66,990
100.137.51211 PERS	8,408	8,943	9,379
100.137.51220 WORKERS COMPENSATION	30	2,555	2,680
100.137.51230 GROUP HEALTH INSURANCE	17,362	17,362	18,056
100.137.51270 MEDICARE	880	926	970
100.137.51275 LIFE INSURANCE	203	207	207
Total - PERSONAL SERVICES	89,488	93,872	98,282
CONTRACTUAL SERVICES:			
100.137.52110 TRAVEL & TRAINING	0	400	400
100.137.52120 EMPLOYEE MILEAGE REIMBURSEMENT	0	300	300
100.137.52490 OUTSIDE PRINTING	221	500	600
100.137.52920 MEMBERSHIPS-BOOKS-PERIODICALS	435	600	600
Total - CONTRACTUAL SERVICES	656	1,800	1,900
COMMODITIES:			
100.137.53100 OFFICE SUPPLIES	462	500	500
Total - COMMODITIES	462	500	500
CAPITAL OUTLAY:			
100.137.54320 OFFICE MACHINERY & EQUIP	0	200	200
Total - CAPITAL OUTLAY	0	200	200
Grand Total	\$90,606	\$96,372	\$100,882

DEVELOPMENT SERVICES

DEPARTMENT OVERVIEW

The Development Services Department was newly formed in 2021 with neighborhood revitalization as its top priority. The Department includes the Building Inspections, Code Enforcement, and Planning & Zoning Divisions. Each Division focuses on assisting residents and businesses through the required permitting and review processes for construction projects, opening a new business, property maintenance issues, historic property review process, etc. It is important that the Building Inspections, Planning/Zoning, and Code Enforcement effectively coordinate efforts by partnering with citizens to build, improve and maintain safe neighborhoods. The Department also administers all Housing Urban Development programs including the Community Development Block Grants (CDBG), Neighborhood Stabilization Program (NSP) and the Home Investment Partnerships Program (HOME).

The Building Inspection Division oversees all work performed in the City and ensures that all work is performed to the specifications of the City's building code. The Building code sets the minimum safety standards for all aspects of building construction: structural, fire, plumbing, electrical, and mechanical systems. Building codes provide local government with a way to guard the public's personal safety. Permits and inspections are necessary to verify that code standards are met. Codes apply whether a professional contractor or a "do-it-yourselfer" does the work.

The Planning and Zoning Division plays an important role in the physical development of the City through permit reviews. Zoning is a critical tool to protect citizens from inappropriate and incompatible land uses that might create a negative impact on surrounding properties. The Division also maintains and implements the City's Comprehensive Plan. The Comprehensive Plan is a blueprint for the growth and development of the City. The Planning & Zoning Division oversees the Architecture Review Board, Board of Zoning Appeals, Historic Commission, and Planning Commission.

The Code Enforcement Division works with citizens to investigate and follow-up with complaints that violate the City's zoning, building, and property maintenance codes. The Middletown City Council approved civil enforcement & penalties as a tool for code enforcement staff. The civil penalties process will help speed up the code enforcement process and will create a ticketing process for every day a property is not in compliance with the zoning code. The civil penalty process is efficient and does not create a criminal record for offenders.

The Development Services Department works closely with other departments such as the Economic Development, Engineering Department on special projects, as well as planning and implementation. The Department also works closely with organizations such as Downtown Middletown Inc., Middletown Moving Forward, and Community-Building Institute Middletown, Inc.

The Department is very involved with regional coordination of land use and transportation planning by membership on the Ohio Kentucky Indiana Governmental (OKI) Board of Directors, OKI Intermodal Coordination Committee, Butler County Land Use Committee, Warren County Planning Commission, American Planning Association (APA), Ohio Code Enforcement Officials Association, and local chapter of APA Ohio.

DEVELOPMENT SERVICES, (continued)

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Development Services Department services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

Goal: MAINTAIN AND IMPROVE MIDDLETOWN NEIGHBORHOODS

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

Goal: PROMOTE AND FOSTER PRIDE IN COMMUNITY

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

WELL MAINTAINED NEIGHBORHOODS THAT MEET A FULL RANGE OF HOUSING NEEDS

A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

INCREASED INTEREST IN ARTS, ENTERTAINMENT, RECREATION, HOUSING AND ALL THE ASSETS MIDDLETOWN HAS TO OFFER

Development Services 2022 Budget per Capita - \$29.45

DEVELOPMENT SERVICES, (continued)

Development Services Goals and Objectives

Planning and Zoning:

1. Strict enforcement of all Zoning Regulations
2. Review of Development Code to stay current with best zoning practices
3. Respond in a timely manner to all phone and email inquiries
4. Maintain the City's Certified Local Government status
5. Update the City's Historic Preservation Plan
6. Continue to implement and encourage Downtown Middletown Strategic Plan
7. Work closely with Downtown Middletown Inc.
8. Aid residents living in historic districts with regulations and processes

Building Inspections:

1. Demolition of blighted properties
2. Timely review of permits

Code Enforcement:

1. Proactive code enforcement efforts
2. Build relationships with community members
3. Ensure that all property owners are treated equally
4. Create public awareness on how to report violation complaints
5. Mitigate substandard property conditions
6. Respond in a timely manner to all phone and email inquiries
7. Enforcement of historic zoning regulations and downtown presence
8. Work in quadrants to establish relationships to bring properties into compliance

CDBG/HOME Activities:

1. Continue demolition of blighted structures using available funds
2. Continue a vacant lot program utilizing the land bank where feasible
3. Continue demolition efforts in targeted neighborhoods in coordination with police
4. Increase owner occupied home ownership
5. Evaluate the HOME down payment assistance program for improvement
6. Assist with Oakland Redevelopment Project
7. Assist with youth enrichment activities

DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF DEVELOPMENT SERVICES

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
EXPENDITURES BY DIVISION:			
Planning and Zoning	\$293,331	\$400,049	\$915,019
Building Inspection	485,673	545,828	586,381
TOTAL DIVISION EXPENDITURES	\$779,004	\$945,877	\$1,501,400
EXPENDITURES BY CATEGORY:			
Personal Services	\$639,706	\$763,677	\$1,270,400
Contractual Services	121,410	139,700	153,500
Commodities	9,317	8,500	10,500
Capital Outlay	8,572	34,000	67,000
TOTAL EXPENDITURES	\$779,004	\$945,877	\$1,501,400

GENERAL FUND
PLANNING & ZONING

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
DEVELOPMENT SERVICES DIRECTOR (168)	0	1	1
PLANNING DIRECTOR (176)	1	0	0
ASSISTANT DEVELOPMENT SERVICES DIRECTOR (175)	0	1	1
ADMINISTRATIVE ASSISTANT (184)	0	0	1
CITY PLANNER (252)	0	0	1
CODE SPECIALIST (186)	0	0	2
CODE SPECIALIST (240)	0	0	3
CERTIFIED LOCAL GOVERNMENT (186)	1	1	0
ZONING INSPECTOR (240)	1	0	0
PERSONAL SERVICES:			
100.162.51110 SALARIES & WAGES	\$165,539	\$193,571	\$502,690
100.162.51120 OVERTIME WAGES	0	0	2,500
100.162.51211 PERS	22,375	27,100	70,727
100.162.51220 WORKERS COMPENSATION	65	7,743	20,208
100.162.51230 GROUP HEALTH INSURANCE	25,631	33,900	161,001
100.162.51270 MEDICARE-CITY SHARE	2,320	2,807	7,325
100.162.51275 LIFE INSURANCE	203	828	2,069
Total - PERSONAL SERVICES	216,638	265,949	766,519
CONTRACTUAL SERVICES:			
100.162.52110 TRAVEL & TRAINING	8,319	10,000	15,000
100.162.52120 EMPLOYEE MILEAGE REIMBURSEMENT	0	5,000	3,000
100.162.52222 TELEPHONE LINE CHARGES	3,207	6,000	6,000
100.162.52230 POSTAGE AND POSTAL CHARGES	189	5,000	4,000
100.162.52310 MUNICIPAL GARAGE CHARGES	1,809	2,600	10,000
100.162.52430 ENGINEERING SERVICE	30,881	30,000	31,000
100.162.52480 OTHER PROFESSIONAL SERVICE	14,209	25,000	25,000
100.162.52490 OUTSIDE PRINTING	275	3,000	2,000
100.162.52510 MAINTENANCE OF EQUIPMENT	0	2,500	2,500
100.162.52710 LEGAL ADVERTISEMENTS	0	3,000	2,000
100.162.52920 MEMBERSHIPS-BOOKS-PERIODICALS	2,367	3,500	3,500
100.162.52960 EMPLOYEE TUITION REIMBURSEMENT	1,855	0	0
Total - CONTRACTUAL SERVICES	63,110	95,600	104,000
COMMODITIES:			
100.162.53100 OFFICE SUPPLIES	7,171	6,000	8,000
100.162.53510 SUPPLIES TO MAINTAIN EQUIPMENT	843	1,500	1,500
Total - COMMODITIES	8,015	7,500	9,500
CAPITAL OUTLAY:			
100.162.54310 AUTOS & TRUCKS DEPRECIATION	0	25,000	25,000
100.162.54300 COMPUTERS & OTHER PERIPHERALS	847	0	4,000
100.162.54370 COMPUTER SOFTWARE	4,722	6,000	6,000
Total - CAPITAL OUTLAY	5,569	31,000	35,000
Grand Total	\$293,331	\$400,049	\$915,019

GENERAL FUND
BUILDING INSPECTION

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
CHIEF BUILDING OFFICIAL (171)	1	1	1
ADMINISTRATIVE ASSISTANT (184)	1	1	1
FIELD INSPECTOR (180)	2	2	2
FIELD INSPECTOR (258)	1	0	0
PERMIT SPECIALIST (246)	0	1	1
PERSONAL SERVICES:			
100.260.51110 SALARIES & WAGES	\$305,582	\$337,781	\$354,209
100.260.51211 PERS	41,513	47,289	49,589
100.260.51220 WORKERS COMPENSATION	185	13,511	14,168
100.260.51230 GROUP HEALTH INSURANCE	70,687	93,215	79,144
100.260.51250 CLOTHING ALLOWANCE	0	0	600
100.260.51270 MEDICARE-CITY SHARE	4,290	4,898	5,137
100.260.51275 LIFE INSURANCE	811	1,034	1,034
Total - PERSONAL SERVICES	423,068	497,728	503,881
CONTRACTUAL SERVICES			
100.260.52110 TRAVEL & TRAINING	0	0	2,000
100.260.52111 MANDATORY TRAVEL & TRAINING	700	0	0
100.260.52222 TELEPHONE LINE CHARGES	2,826	3,000	3,000
100.260.52310 MUNICIPAL GARAGE CHARGES	6,549	5,100	6,000
100.260.52480 OTHER PROFESSIONAL SERVICE	46,871	35,000	37,000
100.260.52490 OUTSIDE PRINTING	296	0	500
100.260.52920 MEMBERSHIPS-BOOKS-PERIODICALS	1,058	1,000	1,000
Total - CONTRACTUAL SERVICES	58,300	44,100	49,500
COMMODITIES			
100.260.53100 OFFICE SUPPLIES	1,150	1,000	1,000
100.260.53620 MAJOR TOOLS & EQUIPMENT	152	0	0
Total - COMMODITIES	1,302	1,000	1,000
CAPITAL OUTLAY			
100.260.54310 AUTOS AND TRUCKS DEPR	3,003	3,000	3,000
100.260.54320 OFFICE MACHINERY & EQUIPMENT	0	0	19,000
100.260.54370 COMPUTER SOFTWARE	0	0	10,000
Total - CAPITAL OUTLAY	3,003	3,000	32,000
Grand Total	\$485,673	\$545,828	\$586,381

ECONOMIC DEVELOPMENT

DEPARTMENT OVERVIEW

The Purpose of economic development is to improve the economic well-being of residents, businesses, and neighborhoods. The Economic Development Department serves as the City's primary vehicle to attract and retain business, as well as to provide local and regional outreach. This department works with the City Manager and City Council, along with other City departments to encourage new investment. The Economic Development Department is also responsible for working with local and regional economic development-related organizations to foster a positive impression of the City of Middletown. Accordingly, this Department also manages marketing for the City.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the services of the Economic Development Department align with the overall City Goals shown in green

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: IMPROVE UPON MIDDLETOWN'S THRIVING LOCAL ECONOMY OF GROWING BUSINESSES AND STRONG WORKFORCE

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

Goal: PROMOTE AND FOSTER PRIDE IN COMMUNITY

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

AN ECONOMY OF GROWING BUSINESSES AND A STRONG WORKFORCE WILL CREATE OPPORTUNITIES FOR OUR CITY AND RESIDENTS TO PROSPER

A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

INCREASED INTEREST IN ARTS, ENTERTAINMENT, RECREATION, HOUSING AND ALL THE ASSETS MIDDLETOWN HAS TO OFFER

Economic Development 2022 Budget per Capita - \$20.86

ECONOMIC DEVELOPMENT, (continued)

Economic Development Goals and Objectives

Airport – Work with primary consultant, Woolpert, in development and support of a new Master Plan: support land use initiatives and evaluate alternatives to maximize economic development; perform due diligence and research to support information gathering via public input process; define target companies/users to support development and increase critical operations

Airport – Coordinate with city staff to develop infrastructure required for specific projects; work with education partners to expand academic opportunities available for users and their employees; work with Commission members to refine target maintenance and repair organizations; continue to streamline airport operations to increase net receipts and increase number of users

Workforce Development – Promote a cooperative environment that supports workforce development through proactive programs that are business led and demand driven; engage business leaders to identify workforce needs; collaborate with State, County, and local agencies to promote existing workforce development programs; engage with higher education assets in the region to support workforce development initiatives; work in partnership with The Chamber of Commerce on workforce readiness programs at K-12 level; continue to work in partnership with The Chamber of Commerce on the Education and Career Path task force to promote workforce readiness programs at the K-12 and post-secondary levels; promote manufacturing career paths to support the core economic base in Middletown

Retention Visits – Visit, document in Salesforce, and complete one hundred visits

Attraction – Respond to JobsOhio, REDO and other leads; retail development based on Buxton study; develop pipeline of prospects

Site Development – Certified Sites: move forward to complete certification efforts for at least one ownership team (SiteOhio); contact developers to explore development partnerships for the certified sites; develop RFP to redevelop city-owned properties; facilitate buildout of Greentree Industrial Park land; MADE Industrial Park land development

Infrastructure – Promote roadway development critical to business development including: Yankee Rd extension, Hook Drive connection to airport, Union Rd improvement, downtown landscape and streetscape enhancement

Downtown Development – Target key sites for development and coordinate with developers/brokers/staff/others to start redevelopment efforts of those sites; work with organizations involved with downtown concerns to facilitate the development of the general downtown area – coordinate with DMI to create a Downtown development plan; work with downtown property owners to increase occupation of available spaces

ECONOMIC DEVELOPMENT, (continued)

Downtown Development – As part of downtown development plan, develop action plan to support downtown residential redevelopment and new construction; coordinate with Downtown Middletown Inc (DMI) to market riverfront, highlight downtown, provide marketing collateral to local and regional brokers for downtown sites, and to promote tourism

Incentive management and database development – Complete the installation of the incentives management, projects, contacts, and communication modules with Salesforce; develop and implement a sustainable tracking system for incentives that are affected by the Comprehensive School Compensation Agreement to allow for accurate and prompt payment to the school district; relationship development with regional finance authorities (Butler and Warren County, etc.)

Financing – Continue to grow financing support tools for businesses including Paycheck Protection Program (PPP), networking with banks and funders, supporting grant applications, and coordinating with Small Business Development Center (SBDC); support Middletown Moving Forward (MMF) as the Community Improvement Corporation (CIC) in an effort to establish gap financing for projects and identify next project

Professional Development – Support staff development including attending professional development seminars and additional coursework; encourage regional relationship development through REDI Cincinnati, Dayton Development Corporation (DDC) and like organizations by staff participation

Small Business Support – Work with Small Business Development Center to facilitate small business development; work with SBDC team to develop and deploy programs and seek additional “host” opportunities for the SBDC center partnership; work with SBDC to offer additional classroom opportunities for small businesses and entrepreneurs; develop a process to “welcome” those who start businesses or open new facilities that includes permitting, marketing, and financing opportunities; develop resources to augment the communication process within the small business environment to support growth and employment

Regional Connections – Add connections relative to key cluster areas including aerospace, water resource development, advanced manufacturing, bioscience, paper and packaging, chemical industry, entrepreneurial support, international, tourism; foster regional relationships with REDI Cincinnati, the Dayton Development Corporation, Warren and Butler Counties

DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF ECONOMIC DEVELOPMENT

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
EXPENDITURES BY DIVISION:			
Economic Development Administration	\$744,715	\$987,981	\$1,063,365
TOTAL DIVISION EXPENDITURES	\$744,715	\$987,981	\$1,063,365
EXPENDITURES BY CATEGORY:			
Personal Services	\$409,331	\$466,091	\$505,615
Contractual Services	309,282	510,400	426,000
Commodities	10,892	6,990	6,000
Capital Outlay	15,211	4,500	125,750
TOTAL EXPENDITURES	\$744,715	\$987,981	\$1,063,365

GENERAL FUND
ECONOMIC DEVELOPMENT ADMINISTRATION

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
ECONOMIC DEVELOPMENT DIRECTOR (294)	1	1	1
ASSISTANT ECONOMIC DEVELOPMENT DIRECTOR (175)	1	1	1
ECONOMIC DEVELOPMENT PROGRAM MANAGER (270)	1	1	1
ADMINISTRATIVE ASSISTANT (184)	1	1	1
PERSONAL SERVICES:			
100.164.51110 SALARIES & WAGES	\$300,092	\$335,833	\$360,876
100.164.51211 PERS	41,273	47,017	50,523
100.164.51220 WORKERS COMPENSATION	187	13,433	14,435
100.164.51230 GROUP HEALTH INSURANCE	62,593	63,905	73,514
100.164.51270 MEDICARE-CITY SHARE	4,205	4,869	5,233
100.164.51275 LIFE INSURANCE	980	1,034	1,034
100.164.51290 EMPLOYEE AWARDS	0	0	0
Total - PERSONAL SERVICES	409,331	466,091	505,615
CONTRACTUAL SERVICES:			
100.164.52110 TRAVEL AND TRAINING	7,591	12,500	25,000
100.164.52111 MANDATORY TRAINING	261	12,500	0
100.164.52222 TELEPHONE LINE CHARGES	2,974	2,700	3,000
100.164.52410 LEGAL SERVICES	130,353	75,000	100,000
100.164.52480 OTHER PROFESSIONAL SERVICES	144,565	392,700	275,000
100.164.52810 PROPERTY TAXES	8,012	0	0
100.164.52920 MEMBERSHIPS-BOOKS-PERIODICALS	15,527	15,000	23,000
Total - CONTRACTUAL SERVICES	309,282	510,400	426,000
COMMODITIES:			
100.164.53100 OFFICE SUPPLIES	10,892	6,990	6,000
Total - COMMODITIES	10,892	6,990	6,000
CAPITAL OUTLAY:			
100.164.54320 OFFICE MACHINERY & EQUIPMENT	15,211	4,500	4,000
100.164.54356 ACQUISITION OF PROPERTY	0	0	120,000
100.164.54370 COMPUTER SOFTWARE	0	0	1,750
Total - CAPITAL OUTLAY	15,211	4,500	125,750
Grand Total	\$744,715	\$987,981	\$1,063,365

DIVISION OF FIRE

DEPARTMENT OVERVIEW

The mission of the Middletown Division of Fire is to save lives and protect property from fire and other hazards, natural and manmade. This mission is accomplished through Fire Suppression, Fire Prevention, Public Education, Fire Cause Determination, Hazardous Material Response and Emergency Medical Services, basic and advanced life support skills, Vehicle Extrication and Technical Rescue: Confined Space, High Angle and Shore based Water Rescue.

The Division of Fire is under the direction of the Fire Chief. The Division of Fire's 2022 budget reflects an authorized staffing level of eighty-four full time, paid uniformed members and one Administrative Assistant. All current uniformed members of the Division are Firefighter II and Emergency Medical Technician certified. Fifty-eight employees are certified to the paramedic level and twenty-six employees are at the EMT Basic level. Of the eighty-four uniformed personnel there are: twenty-two Officers and sixty-two Firefighters including paid Squad Persons and paid Apparatus Operators; six fire engines (4 frontline, 2 reserves); seven ambulances (4 frontline, 3 reserve); five utility vehicles; one hazardous material vehicle; one aerial ladder truck; one command vehicle; six staff vehicles and one mass decontamination vehicle (DHS).

Vision Statement

Create an All-Hazards Fire & Emergency Services

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Division of Fire services align with the overall City Goals shown in green.

Goal: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

**Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO
CITIZENS, BUSINESSES AND VISITORS**

Goal: PROMOTE AND FOSTER PRIDE IN COMMUNITY

DIVISION OF FIRE, (continued)

What this means to Citizens, Businesses and Visitors:

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

**A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT
NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME**

**RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND
PROVIDED IN A CUSTOMER FRIENDLY MANNER**

**INCREASED INTEREST IN ARTS, ENTERTAINMENT, RECREATION, HOUSING AND
ALL THE ASSETS MIDDLETOWN HAS TO OFFER**

Division of Fire 2022 Budget per Capita - \$213.14

Division of Fire Goals and Objectives

Provide an appropriate response of personnel, apparatus, and equipment to fires, medical emergencies, and other hazardous situations

Continue implementation of recommendations of the 2017 Strategic Planning Study throughout 2022

Continue implementing the results of the 2018 Deployment and Staffing Analysis conducted by the Ohio Fire Chiefs' Association

Continue cooperation with other key organizations and city staff on community response to opioid overdoses and reduce these incidents by ten percent by December 31, 2022

Continue Fire Department participation in staff projects/task force/Boards/Commissions, etc., throughout 2022

Identify and apply for capital grants for the purchase and replacement of older equipment including air quality monitors, cardiac monitoring equipment, capnography devices

Develop a Fire Administration succession plan to prepare future leadership of the Division of Fire

Adopt fees for fire re-inspections, foster care inspections, fire extinguisher training, and fees for fire department to be on-site (fireworks, etc.)

DIVISION OF FIRE, (continued)

Prepare and train all City Departments and Divisions on Middletown's Community Disaster Plan by March 30th, 2022

Adopt a false alarm ordinance by December 31, 2022

Continue to develop a Facility Improvement Plan and begin construction of four new fire stations by December 31, 2022

DIVISION OF FIRE SERVICE MEASURES

	<u>2020 Actual</u>	<u>2021 Estimate</u>	<u>2022 Estimate</u>
Average response time in minutes/seconds	5 mins/32 secs	5 mins/25 secs	5 mins/20 secs
Emergency Medical Calls	8,904	9,000	9,135
Fire Calls for Service	2,435	2,500	2,550
Structure Fire responses	240	250	254

DEPARTMENT SUMMARY OF EXPENDITURES
DIVISION OF FIRE

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
EXPENDITURES BY DIVISION:			
Fire Administration	\$437,826	\$442,859	\$459,486
Fire Operations	9,176,588	10,340,302	9,685,490
Fire Training & Prevention	668,972	666,508	722,390
TOTAL DIVISION EXPENDITURES	\$10,283,385	\$11,449,669	\$10,867,366
EXPENDITURES BY CATEGORY:			
Personal Services	\$8,689,115	\$8,783,805	\$9,532,587
Contractual Services	452,015	533,037	584,024
Commodities	288,619	299,368	300,386
Capital Outlay	853,636	1,833,459	450,369
TOTAL EXPENDITURES	\$10,283,385	\$11,449,669	\$10,867,366

**GENERAL FUND
FIRE ADMINISTRATION**

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
FIRE CHIEF (169)	1	1	1
ASSISTANT FIRE CHIEF (171)	1	1	1
ADMINISTRATIVE ASSISTANT (246)	1	1	1
PERSONAL SERVICES:			
100.211.51110 SALARIES & WAGES	\$312,637	\$291,409	\$303,105
100.211.51211 PERS	7,422	7,593	7,822
100.211.51213 FIRE PENSION	60,758	56,921	59,336
100.211.51214 FIRE UNFUNDED LIABILITY	911	1,609	1,609
100.211.51220 WORKERS COMPENSATION	162	11,656	12,124
100.211.51230 GROUP HEALTH INSURANCE	40,320	55,636	57,861
100.211.51250 CLOTHING ALLOWANCE	0	1,750	1,000
100.211.51270 MEDICARE	4,401	4,225	4,395
100.211.51275 LIFE INSURANCE	811	828	828
Total - PERSONAL SERVICES	427,422	431,627	448,080
CONTRACTUAL SERVICES:			
100.211.52110 TRAVEL & TRAINING	0	0	3,600
100.211.52111 MANDATORY TRAVEL & TRAINING	3,600	3,600	0
100.211.52660 PROPERTY INSURANCE	2,700	2,700	2,700
100.211.52670 BOILER & MACHINERY INSURANCE	0	250	250
100.211.52920 MEMBERSHIPS-BOOKS-PERIODICALS	1,495	1,000	1,000
Total - CONTRACTUAL SERVICES	7,795	7,550	7,550
COMMODITIES:			
100.211.53100 OFFICE SUPPLIES	2,005	1,756	1,756
100.211.53210 FOOD	604	826	1,000
100.211.53230 PURCHASE OF UNIFORMS	0	1,100	1,100
Total - COMMODITIES	2,609	3,682	3,856
Grand Total	\$437,826	\$442,859	\$459,486

GENERAL FUND
FIRE OPERATIONS

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:				
DEPUTY FIRE CHIEF (F04)		3	3	3
FIRE CAPTAIN (F03)		4	4	4
FIRE LIEUTENANT (F02)		8	8	8
FIREFIGHTER PM (F01)		42	42	36
FIREFIGHTER EMT (F01)		17	17	26
PERSONAL SERVICES:				
100.212.51110	SALARIES & WAGES	\$4,914,047	\$4,742,173	\$5,167,479
100.212.51120	OVERTIME WAGES	181,275	136,739	136,739
100.212.51150	CALL-OUT OVERTIME	32,130	29,580	29,580
100.212.51213	FIRE PENSION	1,185,351	1,169,158	1,280,112
100.212.51214	FIRE UNFUNDED LIABILITY	43,248	43,000	43,000
100.212.51220	WORKERS COMPENSATION	2,819	194,860	213,352
100.212.51230	GROUP HEALTH INSURANCE	1,145,671	1,228,956	1,366,925
100.212.51250	CLOTHING ALLOWANCE	7,875	61,050	38,500
100.212.51270	MEDICARE-CITY SHARE	71,162	70,637	77,340
100.212.51275	LIFE INSURANCE	14,230	15,309	15,926
	Total - PERSONAL SERVICES	7,597,808	7,691,462	8,368,953
CONTRACTUAL SERVICES:				
100.212.52110	TRAVEL & TRAINING	3,050	0	53,403
100.212.52111	MANDATORY TRAVEL & TRAINING	10,465	32,403	0
100.212.52210	UTILITIES-GAS & ELECTRIC	39,777	45,000	45,000
100.212.52222	TELEPHONE LINE CHARGES	21,206	23,500	23,500
100.212.52310	MUNICIPAL GARAGE CHARGES	251,442	301,000	301,000
100.212.52330	RADIO MAINTENANCE	15,792	12,992	13,251
100.212.52480	OTHER PROFESSIONAL SERVICES	48,140	52,100	75,628
100.212.52490	OUTSIDE PRINTING	926	1,000	1,000
100.212.52510	MAINTENANCE OF EQUIP	14,368	14,000	14,000
100.212.52520	MAINTENANCE OF FACILITIES	33,440	35,000	35,000
100.212.52820	LICENSES AND PERMITS	0	500	500
100.212.52920	MEMBERSHIPS-BOOKS-PERIODICALS	1,150	2,200	8,200
	Total - CONTRACTUAL SERVICES	439,756	519,695	570,482
COMMODITIES:				
100.212.53210	FOOD	189	0	0
100.212.53220	DRUGS/MEDICAL SUPPLIES	76,080	105,200	105,200
100.212.53230	PURCHASE OF UNIFORMS	134,622	100,000	100,000
100.212.53240	HOUSEHOLD GOODS	2,721	4,000	4,000
100.212.53250	CLEANING SUPPLIES	5,673	10,000	10,000
100.212.53510	SUPPLIES TO MAINTAIN EQUIP	16,240	17,500	17,500
100.212.53520	SUPPLIES TO MAINTAIN BUILDINGS	5,430	7,100	7,100
100.212.53550	HAZARDOUS MATERIALS SUPPLIES	8,451	10,000	10,000
100.212.53610	SMALL TOOLS & EQUIPMENT	2,931	5,927	5,927
100.212.53620	MAJOR TOOLS & EQUIPMENT	32,834	34,959	34,959
100.212.53710	CHEMICALS & LAB SUPPLIES	216	1,000	1,000
	Total - COMMODITIES	285,387	295,686	295,686
CAPITAL OUTLAY:				
100.212.54310	AUTOS & TRUCK DEPR	278,632	244,000	398,000
100.212.54311	RADIO DEPRECIATION	3,677	3,677	3,677
100.212.54340	PURCHASE OF VEHICLES	0	1,287,090	0
100.212.54355	PURCHASE OF LAND	0	250,000	0
100.212.54360	OTHER EQUIPMENT	530,546	0	0
100.212.54400	BLDGS AND OTHER STRUCTURES	40,782	48,692	48,692
	Total - CAPITAL OUTLAY	853,636	1,833,459	450,369
	Grand Total	\$9,176,588	\$10,340,302	\$9,685,490

GENERAL FUND
FIRE TRAINING AND PREVENTION

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
FIRE CAPTAIN (F03)	2	3	3
FIRE LIEUTENANT (F02)	3	2	2
PERSONAL SERVICES:			
100.213.51110 SALARIES & WAGES	\$437,884	\$420,045	\$442,614
100.213.51120 OVERTIME WAGES	15,876	6,150	6,150
100.213.51150 CALL-OUT OVERTIME	15,530	14,000	14,000
100.213.51213 FIRE PENSION	108,907	105,047	111,063
100.213.51214 FIRE UNFUNDED LIABILITY	1,366	2,880	2,880
100.213.51220 WORKERS COMPENSATION	239	17,508	18,511
100.213.51230 GROUP HEALTH INSURANCE	76,548	83,330	110,092
100.213.51250 CLOTHING ALLOWANCE	0	4,375	2,500
100.213.51270 MEDICARE-CITY SHARE	6,521	6,347	6,710
100.213.51275 LIFE INSURANCE	1,014	1,034	1,034
Total - PERSONAL SERVICES	663,885	660,716	715,554
CONTRACTUAL SERVICES:			
100.213.52110 TRAVEL & TRAINING	0	0	1,644
100.213.52111 MANDATORY TRAVEL & TRAINING	1,131	1,644	0
100.213.52222 TELEPHONE LINE CHARGES	0	1,320	1,320
100.213.52480 OTHER PROFESSIONAL SERVICES	0	0	200
100.213.52920 MEMBERSHIPS-BOOKS-PERIODICALS	3,333	2,828	2,828
Total - CONTRACTUAL SERVICES	4,464	5,792	5,992
COMMODITIES:			
100.213.53210 FOOD	594	0	844
100.213.53230 PURCHASE OF UNIFORMS	29	0	0
Total - COMMODITIES	623	0	844
Grand Total	\$668,972	\$666,508	\$722,390

DIVISION OF POLICE

DEPARTMENT OVERVIEW

The City of Middletown Division of Police is led by the Chief of Police, assisted by four Majors. The operations of the Division of Police are divided into four sections; Administration, Investigation, Patrol, and Services. Previously each one of these sections was under the supervision of four Majors. After reorganization of the department, supervision will consist of one Deputy Chief and two Lieutenants. These jobs will be changed through attrition. The mission of the Division of Police is to control crime and disorder, arrest and prosecute offenders and to ensure the safety of the motoring public, all while working within the constraints of a budget.

The General Fund budget for 2022 is \$13,355,223. In addition to the General Fund dollars, there is budgeted money (\$284,186) from other funding sources, specifically the Law Enforcement Trust Fund, the Mandatory Drug Fine Fund, the DUI Education and Enforcement Fund, the JAG Grant, O.V.I. Grant, and the STEP Grant (all Special Revenue Funds). The Special Revenue Funds are used to fund the Special Investigations Unit, to promote traffic safety, to promote specialized training and to assist in our efforts to combat drunken and/or drugged driving.

The 2022 Budget contains the following personnel:

- Seventy-three sworn Police positions (including supervisors)
- Fifteen Dispatchers
- One Communications/Services Supervisor
- Eleven Correction Officers
- Eight Clerical staff
- One Civilian Property Officer
- One Animal Control Officer
- Four part-time employees associated with the supervision of prisoners and/or work details

In total, one hundred nine full-time employees and four part-time employees. These employees are responsible for meeting all functions of the Police Division.

Police Services include:

- Responding to calls for service
- Reporting and investigating crimes
- Arresting offenders
- Recovering stolen property
- Promoting traffic safety
- Maintaining public peace
- Engaging the community in problem solving

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Division of Police services align with the overall City Goals shown in green.

Goal: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

Goal: MAINTAIN AND IMPROVE MIDDLETOWN NEIGHBORHOODS

DIVISION OF POLICE, (continued)

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: PROMOTE AND FOSTER PRIDE IN COMMUNITY

What this means to Citizens, Businesses and Visitors:

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

WELL MAINTAINED NEIGHBORHOODS THAT MEET A FULL RANGE OF HOUSING NEEDS

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

INCREASED INTEREST IN ARTS, ENTERTAINMENT, RECREATION, HOUSING AND ALL THE ASSETS MIDDLETOWN HAS TO OFFER

Division of Police 2022 Budget per Capita - \$261.93 (this calculation includes only the Police Divisions in the General Fund)

Division of Police Goals and Objectives

Become CALEA Certified Tier I with 181 standards

Continue to work with other city departments to address crime and traffic control issues

Crime and Calls for Service Reduction – Continue to reduce Part I Crimes and Calls for Service

Train personnel to improve employee job performance and learn new trends in Law Enforcement

Maintain relationships with outside agencies to utilize task force strategies to address criminal and nuisance problems in the community. Continue to work with OSP on traffic enforcement

Unitize additional new traffic officers for both speed and accident reduction throughout the City

DIVISION OF POLICE, (continued)

Reduce "Use of Force" situations as well as continue the reduction of citizen complaints

Remodel the Men's locker room

Reduce the number of officer involved accidents

Continue to work with other agencies to help reduce the homeless issue

Increase hours of training for the department to include bias policing and escalation

Key Measurements

- Part I crimes
- Total patrol discretionary time
- Response times, priority 1, 2 and 3 calls for service
- All arrests
- Total number of crashes and citations
- Average daily jail population
- Juvenile arrests and percent of crimes and offenses involving juveniles
- Number of outstanding warrants and number of warrants served
- Drug forfeitures and seizures, dollar amount and number of narcotics (Federal Seizures)

DIVISION OF POLICE SERVICE MEASURES

CATEGORIES	2020 Actual	2021 Estimate	2022 GOAL	Increase/Decrease
Part One Crime	2,051	1,896	1,844	-2.7%
Total Activity	46,635	48,582	48,130	-0.9%
Cases Assigned to Detectives	752	470	470	0.0%
Average Daily Jail Population	27.9	30.7	30.2	-1.6%
Traffic Crashes	841	980	907	-7.4%
Arrest	3,308	3,902	3,893	-0.2%
Moving Citations	3,483	4,304	4,775	10.9%

DEPARTMENT SUMMARY OF EXPENDITURES
DIVISION OF POLICE

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
EXPENDITURES BY DIVISION:			
Police Administration	\$920,304	\$1,002,942	\$722,929
Criminal Investigation	1,630,337	1,608,689	1,510,810
Narcotics	747,056	805,039	777,537
Uniform Patrol	6,365,759	6,671,520	7,210,142
Police Services	336,022	356,627	369,113
Police & Fire Dispatch	1,435,311	1,446,644	1,425,206
Jail Management	1,514,645	1,378,675	1,339,485

TOTAL DIVISION EXPENDITURES	\$12,949,434	\$13,270,136	\$13,355,223
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EXPENDITURES BY CATEGORY:

Personal Services	\$11,154,760	\$11,938,830	\$11,579,912
Contractual Services	1,189,796	1,007,493	1,108,708
Commodities	164,721	174,806	184,306
Capital Outlay	440,156	149,007	482,297

TOTAL EXPENDITURES	\$12,949,434	\$13,270,136	\$13,355,223
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GENERAL FUND
POLICE ADMINISTRATION

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
CHIEF OF POLICE (169)	1	1	1
DEPUTY POLICE CHIEF (171)	1	1	1
ADMINISTRATIVE ASSISTANT (184)	1	1	1
ADMINISTRATIVE ASSISTANT (246)	1	1	0
ANIMAL CONTROL OFFICER (240)	0.5	0.5	0.5
HOUSING CODE SPECIALIST (186)	4	4	0
SECRETARY (187)	1	1	1
PERSONAL SERVICES:			
100.221.51110 SALARIES & WAGES	\$596,256	\$610,724	\$381,955
100.221.51120 OVERTIME WAGES	204	5,400	2,900
100.221.51211 PERS	47,435	52,852	19,209
100.221.51212 POLICE PENSION	46,046	46,530	48,292
100.221.51214 POLICE UNFUNDED LIABILITY	1,044	997	1,044
100.221.51220 WORKERS COMPENSATION	345	24,645	15,394
100.221.51230 GROUP HEALTH INSURANCE	125,408	137,695	80,217
100.221.51250 CLOTHING ALLOWANCE	4,700	4,700	4,700
100.221.51270 MEDICARE-CITY SHARE	8,416	8,934	5,580
100.221.51275 LIFE INSURANCE	2,018	1,965	1,138
Total - PERSONAL SERVICES	831,874	894,442	560,429
CONTRACTUAL SERVICES:			
100.221.52110 TRAVEL & TRAINING	0	0	17,000
100.221.52111 MANDATORY TRAVEL & TRAINING	8,769	15,000	0
100.221.52480 OTHER PROFESSIONAL SERVICES	2,047	2,500	2,500
100.221.52481 CONTRACTED CASE MANAGEMENT	0	0	52,000
100.221.52490 OUTSIDE PRINTING	2,017	2,000	2,000
100.221.52510 MAINT OF EQUIPMENT	1,489	500	500
100.221.52650 POLICE PROFESSIONAL LIAB INS	53,637	71,000	71,000
100.221.52920 MEMBERSHIPS-BOOKS-PERIODICALS	3,213	2,000	2,000
Total - CONTRACTUAL SERVICES	71,172	93,000	147,000
COMMODITIES:			
100.221.53100 OFFICE SUPPLIES	12,504	14,000	14,000
100.221.53620 MAJOR TOOLS & EQUIPMENT	978	1,500	1,500
Total - COMMODITIES	13,482	15,500	15,500
CAPITAL OUTLAY:			
100.221.54320 OFFICE MACHINERY & EQUIPMENT	3,777	0	0
100.221.54360 OTHER EQUIPMENT	0	0	0
Total - CAPITAL OUTLAY	3,777	0	0
Grand Total	\$920,304	\$1,002,942	\$722,929

**GENERAL FUND
CRIMINAL INVESTIGATION**

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
DEPUTY POLICE CHIEF (171)	1	1	0
POLICE OFFICER (P01)	10	9	9
POLICE SERGEANT (P02)	0	1	1
PROPERTY OFFICER (186)	1	1	1
SECRETARY (187)	1	1	1
PERSONAL SERVICES:			
100.222.51110 SALARIES & WAGES	\$988,949	\$962,185	\$907,492
100.222.51120 OVERTIME WAGES	88,626	100,000	100,000
100.222.51211 PERS	14,653	14,875	15,165
100.222.51212 POLICE PENSION	182,834	186,407	175,338
100.222.51214 POLICE UNFUNDED LIABILITY	9,921	6,954	9,921
100.222.51220 WORKERS COMPENSATION	487	42,487	40,300
100.222.51230 GROUP HEALTH INSURANCE	252,055	223,012	169,500
100.222.51250 CLOTHING ALLOWANCE	26,400	25,850	25,850
100.222.51270 MEDICARE-CITY SHARE	13,627	15,402	14,609
100.222.51275 LIFE INSURANCE	1,403	1,517	1,345
Total - PERSONAL SERVICES	1,578,954	1,578,689	1,459,520
CONTRACTUAL SERVICES:			
100.222.52110 TRAVEL & TRAINING	0	0	15,000
100.222.52111 MANDATORY TRAVEL & TRAINING	8,000	8,000	0
100.222.52480 OTHER PROFESSIONAL SERVICE	5,279	8,000	8,000
100.222.52490 OUTSIDE PRINTING	106	1,000	1,000
100.222.52510 MAINTENANCE OF EQUIP	3,023	2,000	6,000
100.222.52920 MEMBERSHIPS-BOOKS-PERIODICALS	230	1,000	1,000
Total - CONTRACTUAL SERVICES	16,638	20,000	31,000
COMMODITIES:			
100.222.53297 SCHOOL EDUCATION SUPPLIES	0	2,500	2,500
100.222.53510 SUPPLIES TO MAINTAIN EQUIP	814	1,500	1,500
100.222.53610 SMALL TOOLS & EQUIP	6,680	2,000	2,000
100.222.53710 CHEMICALS & LAB SUPPLIES	1,412	4,000	4,000
Total - COMMODITIES	8,906	10,000	10,000
CAPITAL OUTLAY:			
100.222.54360 OTHER EQUIPMENT	25,839	0	10,290
Total - CAPITAL OUTLAY	25,839	0	10,290
Grand Total	\$1,630,337	\$1,608,689	\$1,510,810

GENERAL FUND
NARCOTICS DIVISION

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
POLICE OFFICER (P01)	5	5	5
POLICE SERGEANT (P02)	1	1	1
PERSONAL SERVICES:			
100.223.51110 SALARIES & WAGES	\$467,356	\$480,708	\$486,100
100.223.51120 OVERTIME WAGES	41,410	45,000	45,000
100.223.51212 POLICE PENSION	96,223	102,513	103,564
100.223.51214 POLICE UNFUNDED LIABILITY	2,611	4,425	2,611
100.223.51220 WORKERS COMPENSATION	318	21,028	21,244
100.223.51230 GROUP HEALTH INSURANCE	96,318	105,083	72,658
100.223.51250 CLOTHING ALLOWANCE	14,100	14,100	14,100
100.223.51270 MEDICARE-CITY SHARE	7,275	7,623	7,701
100.223.51275 LIFE INSURANCE	548	559	559
100.223.51290 EMPLOYEE AWARDS	0	0	0
Total - PERSONAL SERVICES	726,158	781,039	753,537
CONTRACTUAL SERVICES:			
100.222.52110 TRAVEL & TRAINING	0	0	5,000
100.223.52111 MANDATORY TRAVEL & TRAINING	989	5,000	0
100.223.52480 OTHER PROFESSIONAL SERVICE	4,936	5,000	5,000
100.223.52490 OUTSIDE PRINTING	1,140	1,000	1,000
100.223.52510 MAINTENANCE OF EQUIP	1,987	2,000	2,000
100.223.52920 MEMBERSHIPS-BOOKS-PERIODICALS	945	1,000	1,000
Total - CONTRACTUAL SERVICES	9,998	14,000	14,000
COMMODITIES:			
100.223.53297 SCHOOL EDUCATION SUPPLIES	4,766	2,500	2,500
100.223.53510 SUPPLIES TO MAINTAIN EQUIP	1,722	1,500	1,500
100.223.53610 SMALL TOOLS & EQUIP	1,682	2,000	2,000
100.223.53710 CHEMICALS & LAB SUPPLIES	2,729	4,000	4,000
Total - COMMODITIES	10,899	10,000	10,000
Grand Total	\$747,056	\$805,039	\$777,537

GENERAL FUND
UNIFORM PATROL

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
DEPUTY POLICE CHIEF (171)	1	1	1
POLICE SERGEANT (PO2)	8	8	8
POLICE OFFICER (PO1)	41	43	44
PERSONAL SERVICES:			
100.224.51110 SALARIES & WAGES	\$3,540,603	\$3,651,808	\$3,900,720
100.224.51120 OVERTIME WAGES	271,588	300,000	300,000
100.224.51211 PERS	0	0	0
100.224.51212 POLICE PENSION	719,428	822,818	819,140
100.224.51214 POLICE UNFUNDED LIABILITY	37,074	36,419	37,074
100.224.51220 WORKERS COMPENSATION	1,920	168,783	168,029
100.224.51230 GROUP HEALTH INSURANCE	626,605	825,134	755,928
100.224.51250 CLOTHING ALLOWANCE	61,184	65,750	65,750
100.224.51270 MEDICARE-CITY SHARE	54,036	61,185	60,911
100.224.51275 LIFE INSURANCE	4,490	5,197	5,049
100.224.51290 EMPLOYEE AWARDS	0	0	0
Total - PERSONAL SERVICES	5,316,927	5,937,094	6,112,601
CONTRACTUAL SERVICES:			
100.224.52110 TRAVEL & TRAINING	0	0	18,000
100.224.52111 MANDATORY TRAVEL & TRAINING	2,248	15,000	0
100.224.52112 DOJ COVID-19 TRAINING	1,112	0	0
100.224.52310 MUNICIPAL GARAGE CHARGES	324,528	375,000	400,000
100.224.52330 RADIO MAINTENANCE	29,900	30,498	30,498
100.224.52480 OTHER PROFESSIONAL SERVICES	35,530	31,415	35,530
100.224.52490 OUTSIDE PRINTING	3,220	2,000	2,000
100.224.52510 MAINTENANCE OF EQUIP	5,107	3,000	3,000
100.224.52520 MAINTENANCE OF FACILITIES	140,017	15,000	15,000
100.224.52920 MEMBERSHIPS-BOOKS-PERIODICALS	1,254	0	0
Total - CONTRACTUAL SERVICES	542,916	471,913	504,028
COMMODITIES:			
100.224.53100 OFFICE SUPPLIES	0	0	0
100.224.53230 PURCHASE OF UNIFORMS	28,931	35,000	35,000
100.224.53295 TRAFFIC CONTROL SUPPLIES	10	2,000	5,000
100.224.53296 OTHER SUPPLIES	0	0	0
100.224.53298 DOJ COVID-19 GRANT SUPPLIES	4,211	0	0
100.224.53510 SUPPLIES TO MAINTAIN EQUIP	2,403	3,000	3,000
100.224.53610 SMALL TOOLS & EQUIP	2,013	0	0
100.224.53620 MAJOR TOOLS & EQUIPMENT	49,684	56,006	56,006
100.224.53720 AMMUNITION	8,256	18,000	23,000
Total - COMMODITIES	95,508	114,006	122,006
CAPITAL OUTLAY:			
100.224.54310 AUTOS AND TRUCKS DEPR	289,993	0	290,000
100.224.54311 RADIO DEPRECIATION	12,752	13,007	13,007
100.224.54313 MOBIL DATA DEPRECIATION	22,542	45,500	78,500
100.224.54340 PURCHASE OF VEHICLES	0	0	0
100.224.54360 OTHER EQUIPMENT	85,122	90,000	90,000
Total - CAPITAL OUTLAY	410,409	148,507	471,507
Grand Total	\$6,365,759	\$6,671,520	\$7,210,142

**GENERAL FUND
POLICE SERVICES**

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
WORD PROCESSING OPERATOR (PC3)	1	1	1
POLICE RECORDS CLERK (PC2)	1	1	1
POLICE RECORDS CLERK (PC4)	3	3	3
PERSONAL SERVICES:			
100.225.51110 SALARIES & WAGES	\$215,258	\$214,381	\$222,393
100.225.51120 OVERTIME WAGES	3,200	11,444	11,444
100.225.51211 PERS	29,363	31,616	32,737
100.225.51220 WORKERS COMPENSATION	121	9,033	9,353
100.225.51230 GROUP HEALTH INSURANCE	71,557	72,869	75,784
100.225.51250 CLOTHING ALLOWANCE	4,500	5,000	5,000
100.225.51270 MEDICARE-CITY SHARE	3,090	3,274	3,392
100.225.51275 LIFE INSURANCE	299	310	310
100.225.51290 EMPLOYEE AWARDS	0	0	0
Total - PERSONAL SERVICES	327,388	347,927	360,413
CONTRACTUAL SERVICES:			
100.225.52480 OTHER PROFESSIONAL SERVICE	28	250	250
100.225.52490 OUTSIDE PRINTING	5,015	4,250	4,250
100.225.52510 MAINTENANCE OF EQUIP	3,458	3,700	3,700
Total - CONTRACTUAL SERVICES	8,501	8,200	8,200
CAPITAL OUTLAY:			
100.225.54320 OFFICE MACHINERY AND EQUIP	133	500	500
Total - CAPITAL OUTLAY	133	500	500
Grand Total	\$336,022	\$356,627	\$369,113

GENERAL FUND
POLICE & FIRE DISPATCH

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
DISPATCHER (PC7)	15	15	15
COMMUNICATIONS SUPERVISOR (183)	1	1	1
PERSONAL SERVICES:			
100.226.51110 SALARIES & WAGES	\$794,432	\$804,776	\$800,196
100.226.51120 OVERTIME WAGES	170,119	131,434	131,434
100.226.51212 POLICE PENSION	4,305	1,492	1,646
100.226.51213 FIRE PENSION	1,987	0	0
100.226.51211 PERS	124,825	129,059	129,468
100.226.51220 WORKERS COMPENSATION	490	37,148	37,265
100.226.51230 GROUP HEALTH INSURANCE	204,803	230,565	210,985
100.226.51250 CLOTHING ALLOWANCE	16,695	17,600	17,600
100.226.51270 MEDICARE-CITY SHARE	13,498	13,466	13,509
100.226.51275 LIFE INSURANCE	1,512	1,604	1,604
Total - PERSONAL SERVICES	1,332,667	1,367,144	1,343,706
CONTRACTUAL SERVICES:			
100.226.52111 MANDATORY TRAINING	2,239	3,500	3,500
100.226.52222 TELEPHONE LINE CHARGES	32,144	30,000	30,000
100.226.52480 OTHER PROFESSIONAL SERVICES	894	1,500	2,000
100.226.52510 MAINTENANCE OF EQUIP	62,706	40,000	40,000
Total - CONTRACTUAL SERVICES	98,186	75,000	75,500
COMMODITIES:			
100.226.53620 MAJOR TOOLS & EQUIPMENT	4,458	4,500	6,000
Total - COMMODITIES	4,458	4,500	6,000
Grand Total	\$1,435,311	\$1,446,644	\$1,425,206

**GENERAL FUND
JAIL MANAGEMENT**

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
DEPUTY POLICE CHIEF (171)	1	1	1
CORRECTIONS OFFICER (P04)	11	11	11
P/T COMMUNITY SECURITY OFFICER (190)	1550 HRS	1550 HRS	1550 HRS
P/T BUILDING CLEANER (207)	1027 HRS	1027 HRS	1027 HRS
PERSONAL SERVICES:			
100.229.51110 SALARIES & WAGES	\$660,312	\$651,338	\$623,187
100.229.51120 OVERTIME WAGES	77,300	34,100	34,100
100.229.51211 PERS	78,147	79,210	77,302
100.229.51212 POLICE PENSION	29,834	22,260	20,501
100.229.51214 POLICE UNFUNDED LIABILITY	1,567	1,347	1,567
100.229.51220 WORKERS COMPENSATION	371	27,198	26,291
100.229.51230 GROUP HEALTH INSURANCE	164,080	191,844	181,681
100.229.51240 UNEMPLOYMENT COMPENSATION	3,821	0	0
100.229.51250 CLOTHING ALLOWANCE	13,971	14,450	14,450
100.229.51270 MEDICARE-CITY SHARE	10,542	9,859	9,530
100.229.51275 LIFE INSURANCE	847	889	1,096
100.229.51290 EMPLOYEE AWARDS	0	0	0
Total - PERSONAL SERVICES	1,040,792	1,032,495	989,705
CONTRACTUAL SERVICES:			
100.229.52110 TRAVEL AND TRAINING	0	0	1,300
100.229.52111 MANDATORY TRAVEL & TRAINING	1,000	1,300	0
100.229.52420 MEDICAL SERVICE	22,552	30,000	30,000
100.229.52480 OTHER PROFESSIONAL SERVICE	88,500	108,000	108,000
100.229.52490 OUTSIDE PRINTING	25	500	500
100.229.52510 MAINTENANCE OF EQUIP	29,575	9,180	9,180
100.229.52520 MAINTENANCE OF FACILITIES	147,500	0	0
100.229.52880 OTHER OPERATING COSTS	15,271	45,000	45,000
100.229.52980 MISCELLANEOUS CONTRACTUAL SVC	137,962	131,400	135,000
Total - CONTRACTUAL SERVICES	442,385	325,380	328,980
COMMODITIES:			
100.229.53220 DRUGS & MEDICAL SUPPLIES	4,368	4,000	4,000
100.229.53230 PURCHASE OF UNIFORMS	8,050	4,000	4,000
100.229.53250 CLEANING SUPPLIES	7,953	5,000	5,000
100.229.53510 SUPPLIES TO MAINTAIN EQUIP	1,609	2,000	2,000
100.229.53520 SUPPLIES TO MAINTAIN FACILITIES	0	1,500	1,500
100.229.53620 MAJOR TOOLS AND EQUIPMENT	9,489	4,300	4,300
Total - COMMODITIES	31,468	20,800	20,800
Grand Total	\$1,514,645	\$1,378,675	\$1,339,485

ENGINEERING

DEPARTMENT OVERVIEW

The Engineering Division consists of four full-time employees under the direction of the Public Works and Utilities Director. The budgets under the direction of this Division include Engineering and Street Lighting. The Division is responsible for the overall planning, design and construction of public improvements such as streets, bridges, traffic control, sidewalks, and water and sewer mains within the City and administers the City's Capital Improvements Program which leverages State and Federal Grants to average approximately \$6 to \$12 million annually. The Engineering Division also reviews and approves plats and improvement plans for new subdivisions and private developments; and administers the storm water and floodplain management plans.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Public Works Engineering Division services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: MAINTAIN AND IMPROVE MIDDLETOWN NEIGHBORHOODS

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

Goal: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

WELL MAINTAINED NEIGHBORHOODS THAT MEET A FULL RANGE OF HOUSING NEEDS

A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

Engineering/Street Lighting 2022 Budget per Capita - \$17.50

Engineering Goals and Objectives

Develop a comprehensive pavement condition maintenance plan

Research and pursue all viable grant opportunities

Continue to incorporate record drawings into the Geographic Information System

PARKS MAINTENANCE

DEPARTMENT OVERVIEW

The Parks Maintenance Division consists of six full-time maintenance employees and seasonal employees who maintain all City parks, including the associated playground equipment, splash pads, and structures, Baker Bowl Skate Park, Pioneer Cemetery, Governor's Square, Port Middletown and the walking paths throughout the City. Other responsibilities are to oversee the mowing contractors, transporting and set up of portable stage, decorating City streets, buildings and parks for holidays, numerous set up/take down requests for special events, removal of downed tree/branches in the City streets or parks, along with the removal of graffiti from City owned property. The Parks Maintenance Division also mows and maintains the closed City landfill area and assists the Grounds Maintenance Division.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Public Works Parks Maintenance Division services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

Goal: PROMOTE AND FOSTER PRIDE IN COMMUNITY

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

INCREASED INTEREST IN ARTS, ENTERTAINMENT, RECREATION, HOUSING AND ALL THE ASSETS MIDDLETOWN HAS TO OFFER

Parks Maintenance 2022 Budget per Capita - \$16.57

Parks Maintenance Goals and Objectives

Continue the improvement of City parks by painting and repairing the existing playground structures, benches, fences, picnic tables and all other structures in parks as necessary

Work with Keep Middletown Beautiful, local employers and organizations to create and coordinate volunteer efforts in City parks

PARKS MAINTENANCE, (continued)

Continue tree trimming and removal of dead or hazardous trees on City owned properties

Assist Light Up Middletown volunteers in decorating Smith Park for Christmas display

PARKS MAINTENANCE SERVICE MEASURES

	<u>2020 Actual</u>	<u>2021 Estimate</u>	<u>2022 Estimate</u>
Number of park acres maintained	270 acres	270 acres	270 acres
Number of trees planted (Park/Grounds)	29 trees	53 trees	100 trees

DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF PUBLIC WORKS & UTILITIES

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
EXPENDITURES BY DIVISION:			
Building Maintenance	\$790,703	\$443,729	\$487,730
Engineering	444,228	442,302	440,179
Parks Maintenance	775,327	848,768	844,752
Street Lighting	547,529	697,221	452,231
TOTAL DIVISION EXPENDITURES	\$2,557,787	\$2,432,020	\$2,224,892
EXPENDITURES BY CATEGORY:			
Personal Services	\$1,099,671	\$1,089,690	\$1,119,829
Contractual Services	1,314,145	1,206,228	969,034
Commodities	98,860	86,653	86,800
Capital Outlay	45,111	49,449	49,229
TOTAL EXPENDITURES	\$2,557,787	\$2,432,020	\$2,224,892

GENERAL FUND
BUILDING MAINTENANCE

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
FACILITIES MAINTENANCE SUPERVISOR (182)	1	1	1
HVAC/BUILDING MAINTENANCE TECHNICIAN (243)	1	1	1
BUILDING CLEANER (PW1)	1	1	1
PERSONAL SERVICES:			
100.261.51110 SALARIES & WAGES	\$152,371	\$158,215	\$175,784
100.261.51120 OVERTIME WAGES	0	0	2,500
100.261.51211 PERS	20,697	22,150	24,960
100.261.51220 WORKERS COMPENSATION	93	6,329	7,131
100.261.51230 GROUP HEALTH INSURANCE	32,522	33,900	50,875
100.261.51250 CLOTHING ALLOWANCE	1,465	2,000	2,700
100.261.51270 MEDICARE-CITY SHARE	2,090	2,294	2,585
100.261.51275 LIFE INSURANCE	416	476	614
100.261.51280 AFSCME CARE PLAN	765	765	765
Total - PERSONAL SERVICES	210,419	226,129	267,914
CONTRACTUAL SERVICES:			
100.261.52222 TELEPHONE LINE CHARGES	1,380	1,350	1,350
100.261.52310 MUNICIPAL GARAGE CHARGES	1,644	2,500	2,500
100.261.52480 OTHER PROFESSIONAL SERVICE	26,142	7,500	7,500
100.261.52510 MAINTENANCE OF EQUIPMENT	108,335	100,000	100,000
100.261.52520 MAINTENANCE OF LAND & BLDGS	371,666	60,000	62,566
100.261.52670 BOILER & MACHINERY	242	1,000	1,000
100.261.52820 LICENSES AND PERMITS	0	500	500
100.261.52920 MEMBERSHIPS, BOOKS, PERIODICALS	0	100	100
100.261.52970 UNIFORM RENTAL SERVICE	61	300	300
Total - CONTRACTUAL SERVICES	509,471	173,250	175,816
COMMODITIES:			
100.261.53100 OFFICE SUPPLIES	280	350	0
100.261.53250 CLEANING SUPPLIES	19,194	12,000	12,000
100.261.53510 SUPPLIES TO MAINTAIN EQUIPMENT	3,879	0	0
100.261.53520 SUPPLIES TO MAINTAIN BUILDINGS	40,215	25,000	25,000
100.261.53610 SMALL TOOLS & EQUIPMENT	2,000	2,000	2,000
100.261.53620 MAJOR TOOLS & EQUIPMENT	1,748	1,500	1,500
Total - COMMODITIES	67,315	40,850	40,500
CAPITAL OUTLAY:			
100.261.54310 AUTO & TRUCKS DEPR	3,498	3,500	3,500
Total - CAPITAL OUTLAY	3,498	3,500	3,500
Grand Total	\$790,703	\$443,729	\$487,730

**GENERAL FUND
ENGINEERING**

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:				
ASSISTANT CITY ENGINEER (276)		0.5	0.5	0.5
CITY ENGINEER (171)		1	1	1
ENGINEERING CONSTRUCTION INSPECTOR (181)		1	1	1
ENGINEERING TECHNICIAN (184)		1	0	0
PERSONAL SERVICES:				
100.512.51110	SALARIES & WAGES	\$279,111	\$217,505	\$213,303
100.512.51120	OVERTIME WAGES	6,768	5,000	5,000
100.512.51211	PERS	39,474	31,151	30,562
100.512.51220	WORKERS COMPENSATION	151	8,900	8,732
100.512.51230	GROUP HEALTH INSURANCE	57,459	49,191	51,158
100.512.51250	CLOTHING ALLOWANCE	700	700	700
100.512.51270	MEDICARE-CITY SHARE	3,977	3,226	3,165
100.512.51275	LIFE INSURANCE	710	517	517
100.512.51290	EMPLOYEE AWARDS	0	0	0
	Total - PERSONAL SERVICES	388,350	316,190	313,137
CONTRACTUAL SERVICES:				
100.512.52110	TRAVEL AND TRAINING	325	1,000	1,000
100.512.52120	EMPLOYEE MILEAGE REIMBURSEMENT	0	100	100
100.512.52222	TELEPHONE LINE CHARGES	2,463	3,500	3,500
100.512.52310	MUNICIPAL GARAGE CHARGES	8,139	11,000	11,000
100.512.52430	ENGINEERING SERVICE	26,486	78,612	79,542
100.512.52510	MAINTENANCE OF EQUIP	235	5,000	5,000
100.512.52920	MEMBERSHIPS-BOOKS-PERIODICALS	73	1,000	1,000
	Total - CONTRACTUAL SERVICES	37,721	100,212	101,142
COMMODITIES:				
100.512.53100	OFFICE SUPPLIES	1,897	2,000	2,000
100.512.53510	SUPPLIES TO MAINTAIN EQUIPMENT	1,195	1,500	1,500
100.512.53610	SMALL TOOLS & EQUIPMENT	216	300	300
	Total - COMMODITIES	3,308	3,800	3,800
CAPITAL OUTLAY:				
100.512.54300	COMPUTERS & OTHER PERIPHERALS	788	1,000	1,000
100.512.54310	AUTOS & TRUCKS DEPR	13,101	13,100	13,100
100.512.54320	OFFICE MACHINERY & EQUIPMENT	0	0	0
100.512.54370	COMPUTER SOFTWARE	960	8,000	8,000
	Total - CAPITAL OUTLAY	14,849	22,100	22,100
	Grand Total	\$444,228	\$442,302	\$440,179

**GENERAL FUND
PARKS MAINTENANCE**

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:				
MAINTENANCE WORKER (PW3)		2	2	2
EQUIPMENT OPERATOR (PW4)		4	4	4
SEASONAL MOWING INSPECTOR		387 HRS	387 HRS	387 HRS
SEASONAL EMPLOYEES		2160 HRS	2160 HRS	2160 HRS
PERSONAL SERVICES:				
100.542.51110	SALARIES & WAGES	\$332,372	\$340,426	\$350,940
100.542.51120	OVERTIME WAGES	11,699	25,000	25,000
100.542.51211	PERS	47,864	51,160	52,631
100.542.51220	WORKERS COMPENSATION	198	14,617	15,038
100.542.51230	GROUP HEALTH INSURANCE	96,115	102,308	81,157
100.542.51250	CLOTHING ALLOWANCE	3,600	3,600	3,600
100.542.51270	MEDICARE-CITY SHARE	4,913	5,299	5,451
100.542.51275	LIFE INSURANCE	380	371	371
100.542.51280	AFSCME CARE PLAN	3,761	4,590	4,590
	Total - PERSONAL SERVICES	500,902	547,371	538,778
CONTRACTUAL SERVICES:				
100.542.52110	TRAVEL AND TRAINING	660	0	800
100.542.52111	MANDATORY TRAVEL & TRAINING	167	0	0
100.542.52210	UTILITIES-GAS AND ELECTRIC	30,684	48,000	48,000
100.542.52222	TELEPHONE LINE CHARGES	601	700	700
100.542.52310	MUNICIPAL GARAGE CHARGES	22,448	30,000	30,000
100.542.52330	RADIO MAINTENANCE	1,400	1,428	1,428
100.542.52480	OTHER PROFESSIONAL SERVICES	16,916	0	3,500
100.542.52481	CONTRACTUAL MOWING	143,436	173,417	173,417
100.542.52520	MAINTENANCE OF FACILITIES	6,767	0	0
100.542.52820	LICENSES AND PERMITS	35	0	0
100.542.52920	MEMBERSHIPS-BOOKS-PERIODICALS	50	0	0
100.542.52970	UNIFORM RENTAL SERVICE	1,537	2,000	2,000
	Total - CONTRACTUAL SERVICES	224,700	255,545	259,845
COMMODITIES:				
100.542.53100	OFFICE SUPPLIES	664	800	800
100.542.53220	DRUGS-MEDICAL SUPPLIES	103	100	100
100.542.53230	PURCHASE OF UNIFORMS	270	300	300
100.542.53250	CLEANING SUPPLIES	1,444	0	1,000
100.542.53510	SUPPLIES TO MAINTAIN EQUIP	2,968	0	0
100.542.53520	SUPPLIES TO MAINTAIN BLDGS	16,879	19,303	19,800
100.542.53610	SMALL TOOLS & EQUIPMENT	634	1,500	500
	Total - COMMODITIES	22,960	22,003	22,500
CAPITAL OUTLAY:				
100.542.54300	COMPUTERS & OTHER PERIPHERALS	70	450	230
100.542.54310	AUTOS & TRUCKS DEPRECIATION	22,891	22,900	22,900
100.542.54311	RADIO DEPRECIATION	490	499	499
100.542.54550	PARK FACILITIES	3,313	0	0
	Total - CAPITAL OUTLAY	26,764	23,849	23,629
	Grand Total	\$775,327	\$848,768	\$844,752

GENERAL FUND
STREET LIGHTING

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CONTRACTUAL SERVICES:			
100.590.52210	UTILITIES-GAS AND ELECTRIC	\$518,373	\$632,221	\$382,231
100.590.52480	OTHER PROFESSIONAL SERVICES	0	25,000	25,000
100.590.52510	MAINTENANCE OF EQUIPMENT	23,881	20,000	25,000
	Total - CONTRACTUAL SERVICES	542,254	677,221	432,231
	COMMODITIES:			
100.590.53510	SUPPLIES TO MAINTAIN EQUIPMENT	5,275	20,000	20,000
	Total - COMMODITIES	5,275	20,000	20,000
	Grand Total	\$547,529	\$697,221	\$452,231

DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF ADMINISTRATIVE SERVICES

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
EXPENDITURES BY DIVISION:			
Administration	\$200,151	\$526,649	\$0
TOTAL DIVISION EXPENDITURES	\$200,151	\$526,649	\$0
EXPENDITURES BY CATEGORY:			
Personal Services	\$192,155	\$198,989	\$0
Contractual Services	5,126	52,160	0
Commodities	389	500	0
Capital Outlay	2,480	275,000	0
TOTAL EXPENDITURES	\$200,151	\$526,649	\$0

GENERAL FUND
ADMINISTRATION

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
ADMINISTRATIVE SERVICES DIRECTOR (168)	1	1	1
PARALEGAL (249)	1	1	1
PERSONAL SERVICES:			
100.409.51110 SALARIES & WAGES	\$152,190	\$152,223	\$0
100.409.51211 PERS	20,741	21,311	0
100.409.51220 WORKERS COMPENSATION	79	6,089	0
100.409.51230 GROUP HEALTH INSURANCE	16,538	16,538	0
100.409.51240 UNEMPLOYMENT COMPENSATION	0	0	0
100.409.51270 MEDICARE-CITY SHARE	2,201	2,207	0
100.409.51275 LIFE INSURANCE	406	621	0
Total - PERSONAL SERVICES	192,155	198,989	0
CONTRACTUAL SERVICES			
100.409.52110 TRAVEL AND TRAINING	939	2,000	0
100.409.52222 TELEPHONE LINE CHARGES	660	660	0
100.409.52480 OTHER PROFESSIONAL SERVICE	3,527	9,000	0
100.409.52488 HOMELESSNESS RESPONSE	0	40,000	0
100.409.52810 PROPERTY TAXES	0	0	0
100.409.52920 MEMBERSHIPS-BOOKS-PERIODICALS	0	500	0
Total - CONTRACTUAL SERVICES	5,126	52,160	0
COMMODITIES			
100.409.53100 OFFICE SUPPLIES	389	500	0
Total - COMMODITIES	389	500	0
CAPITAL OUTLAY:			
100.409.54356 ACQUISITION OF PROPERTY	2,480	275,000	-
Total - CAPITAL OUTLAY	2,480	275,000	-
Grand Total	\$200,151	\$526,649	\$0

DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF COMMUNITY REVITALIZATION

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
EXPENDITURES BY DIVISION:			
Community Revitalization Administration	\$1,781	\$0	\$0
TOTAL DIVISION EXPENDITURES	\$1,781	\$0	\$0
EXPENDITURES BY CATEGORY:			
Personal Services	\$1,781	\$0	\$0
TOTAL EXPENDITURES	\$1,781	\$0	\$0

GENERAL FUND
COMMUNITY REVITALIZATION ADMINISTRATION

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	PERSONAL SERVICES:			
100.410.51240	UNEMPLOYMENT COMPENSATION	\$1,781	\$0	\$0
	Total - PERSONAL SERVICES	1,781	0	0
	Grand Total	\$1,781	\$0	\$0

DEPARTMENT SUMMARY OF EXPENDITURES
NON-DEPARTMENTAL EXPENDITURE

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
EXPENDITURES BY DIVISION:			
Non-Departmental	\$2,140,321	\$1,730,840	\$1,916,725
<hr/>			
TOTAL DIVISION EXPENDITURES	\$2,140,321	\$1,730,840	\$1,916,725
 EXPENDITURES BY CATEGORY:			
Personal Services	\$33,055	\$34,515	\$34,860
Contractual Services	1,093,561	1,448,039	1,528,005
Commodities	991	2,260	2,260
Capital Outlay	1,012,713	246,026	351,600
<hr/>			
TOTAL EXPENDITURES	\$2,140,321	\$1,730,840	\$1,916,725

GENERAL FUND
NON-DEPARTMENTAL

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONAL SERVICES:			
100.911.51275 LIFE INSURANCE	\$33,055	\$34,515	\$34,860
Total - PERSONAL SERVICES	33,055	34,515	34,860
CONTRACTUAL SERVICES:			
100.911.52210 ELECTRIC SERVICE	146,524	165,000	160,000
100.911.52220 LONG DISTANCE CHARGES	1,640	2,020	1,800
100.911.52222 TELEPHONE LINE CHARGES	95,804	110,515	110,515
100.911.52230 POSTAGE & POSTAL CHARGES	52,533	92,000	85,000
100.911.52240 BUTLER CO AUDITOR COLL FEES	62,550	75,750	65,000
100.911.52310 MUNICIPAL GARAGE CHARGES	1,543	4,200	4,200
100.911.52440 AUDIT SERVICE	51,899	50,000	53,000
100.911.52441 REIMBURSEMENTS - ENTERPRISE ZONE	112,890	250,000	350,000
100.911.52480 OTHER PROFESSIONAL SERVICE	136,682	181,208	168,949
100.911.52490 OUTSIDE PRINTING	1,527	3,000	3,000
100.911.52510 MAINTENANCE OF EQUIPMENT	64,385	75,000	75,000
100.911.52511 MAINTENANCE OF TELEPHONES	3,475	6,000	6,000
100.911.52520 MAINTENANCE OF FACILITIES	0	500	500
100.911.52610 PUBLIC OFFICIALS LIABILITY	24,269	26,664	27,200
100.911.52620 EMPLOYEE BONDS	90	250	250
100.911.52630 GENERAL LIABILITY INSURANCE	258,276	252,475	264,733
100.911.52810 PROPERTY TAXES	12,596	36,845	38,796
100.911.52830 JUDGMENTS & COURT COSTS	13,000	0	0
100.911.52920 MEMBERSHIPS-BOOKS-PERIODICALS	31,656	35,612	36,502
100.911.52940 INDIGENT BURIALS	13,090	23,000	20,000
100.911.52950 RECREATIONAL ACTIVITIES	0	21,800	22,236
100.911.52955 ANNUAL FIREWORKS	0	15,000	15,300
100.911.52960 ANNUAL EMPLOYEE APPRECIATION LUNCH	0	6,200	6,324
100.911.52980 MISC CONTRACTUAL SERVICE	9,132	15,000	13,700
100.911.52999 PURCHASE CARDS	0	0	0
Total - CONTRACTUAL SERVICES	1,093,561	1,448,039	1,528,005
COMMODITIES:			
100.911.53100 OFFICE SUPPLIES	0	250	250
100.911.53296 OTHER SUPPLIES	650	1,010	1,010
100.911.53510 SUPPLIES TO MAINTAIN EQUIP	341	1,000	1,000
100.911.53630 HOLIDAY DECORATIONS	0	0	0
Total - COMMODITIES	991	2,260	2,260
CAPITAL OUTLAY:			
100.911.54310 AUTOS & TRUCKS DEPR	6,996	7,000	7,000
100.911.54320 OFFICE MACHINERY & EQUIPMENT	0	1,000	1,000
100.911.54355 PURCHASE OF LAND	600,000	0	0
100.911.54369 SECURITY TECHNOLOGY UPGRADES	18,809	0	25,000
100.911.54370 COMPUTER SOFTWARE	164,433	156,550	275,000
100.911.54375 COMMUNITY CENTER PACE PROJECT	222,475	81,476	43,600
Total - CAPITAL OUTLAY	1,012,713	246,026	351,600
Grand Total	\$2,140,321	\$1,730,840	\$1,916,725

**DEPARTMENT SUMMARY OF EXPENDITURES
TRANSFERS OUT**

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
EXPENDITURES BY DIVISION:			
Transfers Out	\$2,099,638	\$710,168	\$548,194
TOTAL DIVISION EXPENDITURES	\$2,099,638	\$710,168	\$548,194
EXPENDITURES BY CATEGORY:			
Transfers	2,099,638	710,168	548,194
TOTAL EXPENDITURES	\$2,099,638	\$710,168	\$548,194

GENERAL FUND
TRANSFERS OUT

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	TRANSFERS:			
100.915.58180	TRANS TO TRANSIT FUND	\$120,000	\$0	\$0
100.915.58190	TRANS TO COMPUTER REPLACE FUND	100,000	0	100,000
100.915.58230	TRANS LOAN TO OTHER FUNDS	317,530	0	0
100.915.58287	TRANS TO AIRPORT FUND	200,000	200,000	0
100.915.58288	TRANS TO CONSERVANCY FUND	35,000	30,000	16,000
100.915.58291	TRANS TO EMPLOYEE BENEFITS	367,140	0	0
100.915.58295	TRANS TO CAPITAL IMPR FUND	500,000	0	0
100.915.58308	TRANS TO NUISANCE ABATEMENT	125,000	125,000	100,000
100.915.58201	TRANS TO ECONOMIC DEV BOND FUND	159,968	160,168	157,194
100.915.58296	TRANS TO DOWNTOWN FUND	175,000	140,000	175,000
100.915.58303	TRANS TO STORM WATER FUND	0	55,000	0
	Total - TRANSFERS	2,099,638	710,168	548,194
	Grand Total	\$2,099,638	\$710,168	\$548,194

GENERAL FUND EXPENDITURES

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
DIVISION/PROGRAM			
City Council	\$170,629	\$153,143	\$164,396
City Manager's Office	1,794,617	1,830,226	2,139,945
Info Systems	677,547	718,722	758,680
Finance	599,384	616,139	636,545
Development Services	779,004	945,877	1,501,400
Economic Development	744,715	987,981	1,063,365
Fire	10,283,385	11,449,669	10,867,366
Police	12,949,434	13,270,136	13,355,223
Public Works & Utilities	2,557,787	2,432,020	2,224,892
Administrative Services	200,151	526,649	0
Community Revitalization	1,781	0	0
Non-Departmental	2,140,321	1,730,840	1,916,725
Transfers Out	2,099,638	710,168	548,194
TOTAL DIVISION/PROGRAM	\$34,998,393	\$35,371,570	\$35,176,732
EXPENDITURES:			
Personal Services	\$24,370,044	\$25,597,873	\$26,629,231
Contractual Services	5,468,780	5,811,511	5,786,872
Commodities	594,027	601,377	614,790
Capital Outlay	2,465,904	2,650,641	1,597,645
Transfers	1,782,108	710,168	548,194
Loans	317,530	0	0
TOTAL EXPENDITURES	\$34,998,393	\$35,371,570	\$35,176,732



SECTION 4

SPECIAL REVENUE FUNDS

EXPENDITURES BY FUND

Fund	Actual 2020	Budget 2021	Budget 2022	\$ Increase (Decrease)	% Increase (Decrease)
City Income Tax	\$ 24,116,122	\$ 27,865,428	\$ 29,709,053	\$ 1,843,625	6.6%
Public Safety Levy	3,393,000	3,385,754	3,671,538	285,784	8.4%
Street Levy	0	34,289,879	3,450,608	(30,839,271)	-89.9%
Auto & Gas Tax	3,727,227	3,883,594	4,320,807	437,213	11.3%
Conservancy	124,783	125,449	125,449	0	0.0%
Health & Environment	764,021	780,476	883,759	103,283	13.2%
EMS	(425)	8,850	8,850	0	0.0%
UDAG	24,140	75,735	0	(75,735)	-100.0%
Court Computerization	67,825	100,000	60,000	(40,000)	-40.0%
Law Enforcement Trust	0	60,000	60,000	0	0.0%
Mandatory Drug Fine	100,725	168,743	163,743	(5,000)	-3.0%
Probation Services	143,313	165,977	144,228	(21,749)	-13.1%
Termination Pay	531,658	750,000	650,000	(100,000)	-13.3%
Indigent Driver Alcohol Treatment	22,008	25,250	25,500	250	1.0%
Enforcement /Education	1,392	0	0	0	0.0%
Civic Development	227,414	250,000	375,000	125,000	50.0%
Municipal Court	1,729,183	1,765,621	1,750,678	(14,943)	-0.8%
Police Grants	42,020	86,046	60,443	(25,603)	-29.8%
Court IDIAM	1,075	25,000	20,000	(5,000)	-20.0%
Court Special Projects	89,757	421,393	190,738	(230,655)	-54.7%
Nuisance Abatement	327,226	330,000	331,000	1,000	0.3%
Senior Citizens Levy	706,760	729,810	744,406	14,596	2.0%
Coronavirus Relief	3,544,026	-	0	0	0.0%
Total	\$ 39,683,250	\$ 75,293,005	\$ 46,745,800	\$ (28,547,205)	-37.9%

Table 4.1 Special Revenue Expenditures by Fund

Definition of Special Revenue Funds

To account for the proceeds of revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted for specific resources.

Special Revenue Fund Summary

The summary in table 4.1 lists the actual expenditures for 2020 as well as dollar and percentage comparisons between 2021 and 2022 budgeted expenditures. Twenty-three Special Revenue funds are budgeted for 2022. The largest Special Revenue Fund is the City Income Tax Fund which transfers income tax revenue to other funds. For line item detail of each fund, please refer to the specific fund in this section.

City Income Tax Fund

To account for income taxes received for distribution to other funds of the City. Included in the City Income Tax Fund is the Taxation Division. The income tax rate is 2% which includes a .25% Public Safety Income Tax Levy and a .025% Street Improvement Income Tax Levy. The Street Levy is effective from January 1, 2021 to December 31, 2030.

The following chart (Figure 4.1) shows the City income tax receipts since 2015 as well as the projections for 2021 and 2022.

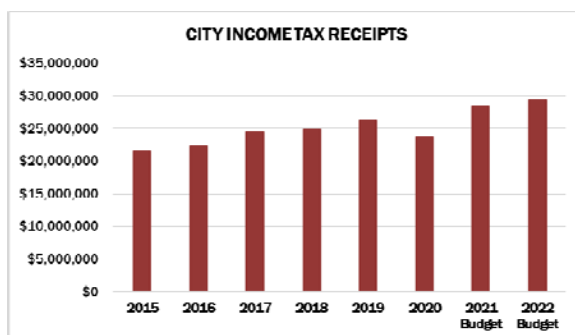


Figure 4.1 City Income Tax Receipts History

Public Safety Levy Fund

To account for the .25% income tax levy passed by the citizens of Middletown effective January 2008. This income tax levy is designated to assist in the funding of the public safety divisions (Police and Fire).

Street Levy Fund

To account for the .25% income tax levy passed by the citizens of Middletown effective January 1, 2021 through December 31, 2030. This income tax levy is to be earmarked for construction, repair, improvement and maintenance of streets and roadways in the City of Middletown.

Auto and Gas Tax Fund

To account for state levied and controlled gasoline tax and county vehicle license fees that are remitted to the City for routine street maintenance and traffic control. Other activities funded by these revenues are snow plowing and grounds maintenance. The Electronic Maintenance, Street Maintenance,

and Grounds Maintenance divisions are supported by this fund.

The chart (Figure 4.2) lists the revenues for this fund. City income tax typically subsidizes this fund. Other revenues include County vehicle licenses tax (based upon vehicle registration in the County from the Department of Motor Vehicles), County license renewal fees (\$2.50 per license renewed in the City, shared by Butler County), motor vehicle permissive tax (\$5.00 tax distributed by the State of Ohio), municipal motor vehicle license tax (\$5.00 per license plate for vehicles registered to City of Middletown owners). Radio charges are communication system maintenance fees and depreciation costs for replacement of radio communication devices which is administered by the Electronic Maintenance Division.

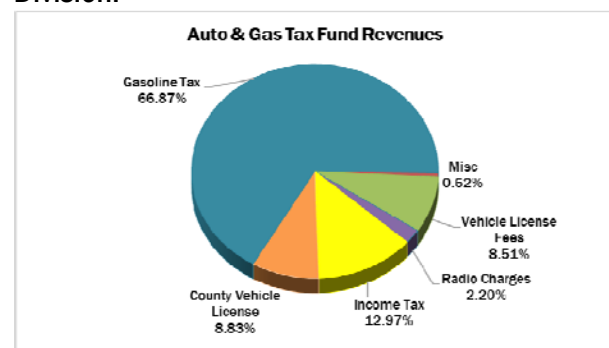


Figure 4.2 Source of Auto & Gas Tax Revenues

The three divisions of the Auto & Gas Fund are in the Public Works & Utilities Department and are described as follows:

Electronic Maintenance

The Electronic Maintenance Division is responsible for traffic control systems, radio communication systems, city owned street lighting, and the airport navigational aids.

Street Maintenance

The Street Maintenance Division is responsible for preventative maintenance of the City's streets and alleys, snow removal, pavement markings, and sign repairs and/or replacements.

Grounds Maintenance

The Grounds Maintenance Division is responsible for the maintenance of grounds for all City parks, right-of-ways, and medians. The division also maintains all landscaped areas including downtown planters, oversees all contractual mowing, and maintains a tree nursery as well as plant, replace, and prune trees and shrubs on all City property.

Conservancy Fund

To account for the property tax receipts of the City's annual conservancy property tax levy of 0.15 mill. The tax is paid on property owned within the City of Middletown and is located within the Miami Conservancy District which benefits from the district's flood control efforts.

Health Fund

To account for grant money received from the State for the City's public health subsidy as well as other revenues, and to account for the activities of the City Health Department. This department is subsidized from the Income Tax Fund.

The Health Department is under the immediate direction of the Commissioner of Health & Environment who is appointed by the Board of Health & Environment. The Board of Health & Environment is composed of seven members appointed by the City Council as specified in the City Charter.

The Health Department inspects and licenses restaurants, groceries, vending machines, public swimming pools and spas, tattoo parlors, waste and fresh water haulers, mobile home parks, and conducts inspections of public buildings. The department is also responsible for community health assessment and disease control as well as maintains vital statistics that registers and certifies all records of birth and death for the City.

Emergency Medical Services Fund (EMS)

This fund is used for revenues designated for emergency medical personnel training and medical supplies for emergency vehicles.

Urban Development Action Grant Fund (UDAG)

To account for the Urban Development Action Grant loans given to businesses for economic development activities such as façade loans for the downtown area.

Court Computerization Fund

To accumulate funds for computer equipment and software for the Municipal Court. This fund receives a portion of the court costs assessed to persons appearing in Middletown Municipal Court.

Law Enforcement Trust Fund

This fund accounts for revenues resulting from the sale of property seized by the Middletown Police Division in the course of its criminal investigations (federal funds from the Department of Justice). Expenditures are solely for law enforcement purposes.

Mandatory Drug Fine Fund

To account for drug fines received as a result of mandatory drug offense fines arising from arrests made by Middletown officers. Expenditures are for law enforcement purposes pertaining to drug offenses.

Probation Services Fund

The Probation Services Fund was established in 1995 to account for probation fees levied by the Middletown Municipal Court. Expenditures of this fund are used for staffing and counseling of domestic abuse offenders.

Termination Pay Fund

To account for expenditures resulting from the retirement or resignation of City employees. Expenditures will consist of accrued vacation, accrued holiday pay, and other accrued benefits due to City employees.

Indigent Driver Alcohol Treatment Fund

To account for fines collected by the Municipal Court to be used for treatment of indigent drivers convicted of driving under the influence.

Enforcement/Education Fund

To account for fines collected by the Municipal Court to be used by the Court and Police for traffic education and enforcement.

Civic Development Fund

To account for the City's transient lodging tax receipts that are to be used for civic development purposes.

Municipal Court Fund

To account for fines and court costs levied by the City's Municipal Court and to account for the operations of the Middletown Municipal Court. The Municipal Court has jurisdiction in civil and misdemeanor criminal cases as well as preliminary hearings of felony cases. Fines and forfeitures comprise the largest revenue of the Municipal Court Fund consisting of court costs and city fines, with 34.76% of the revenues from income tax.

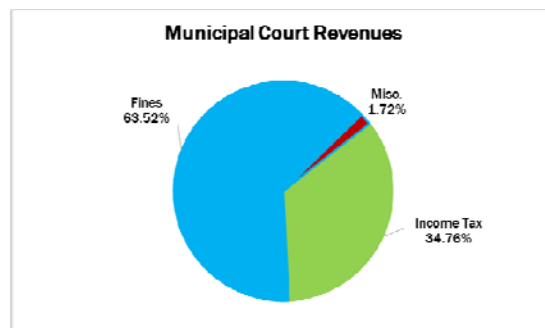


Figure 4.3 Sources of Municipal Court Revenues

Police Grant Fund

To account for grant funds awarded to the Police Division by outside sources. The grants anticipated in 2022 will be used for training and overtime of patrol officers for high visibility traffic enforcement.

Court Indigent Driver Interlock and Alcohol Monitoring Fund (IDIAM)

This fund was created in 2009 to account for the revenues (fines) and expenses associated with the Municipal Court's DUI convictions according to Senate Bill 17. A portion of the court cost will cover the cost of immobilizing or disabling devices along with remote alcohol monitoring devices for indigent offenders.

Court Special Projects Fund

To accumulate funds for equipment and special projects for the Municipal Court. This fund receives a portion of the court costs assessed to clients of the Municipal Court.

Nuisance Abatement Fund

This fund was established in 2011 to account for revenues (fines and assessments) associated with property maintenance violations such as accumulated rubbish, tall weeds and grass, and other property maintenance violations as specified in the Codified Ordinances. Grants are also received to assist with demolition of buildings on properties that are deemed unsafe or abandoned.

Senior Citizens Levy Fund

A five year 1.0 mill property tax levy was passed by voters in 2017 to help pay for its senior center mortgage. These funds are passed along to Central Connections, formerly Middletown Area Senior Citizens, Inc.

Coronavirus Relief Fund

To account for monies received from the Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act. These funds were in response to economic fallout of the COVID-19 pandemic in the United States.

CITY INCOME TAX EXPENDITURE HISTORY			
Transfers to	2020 Actual	2021 Budget	2022 Budget
Division of Taxation	\$ 627,637	\$ 705,343	\$ 713,407
General Fund	14,803,950	16,375,000	16,956,000
Public Safety Levy Fund	3,393,000	3,385,754	3,671,538
Street Levy Fund	-	2,934,831	3,425,608
Auto & Gas Tax Fund	320,000	490,000	500,000
Health Fund	395,000	241,500	103,500
G.O. Debt Retirement	700,000	650,000	650,000
Termination Pay Fund	475,000	475,000	475,000
Municipal Court Fund	750,000	625,000	625,000
Police & Fire Pensions	2,643,536	1,975,000	2,581,000
Computer Replacement Fund	8,000	8,000	8,000
Total	\$ 24,116,122	\$ 27,865,428	\$ 29,709,053

Table 4.2 Transfers of City Income Tax receipts to other funds from 2020-2022

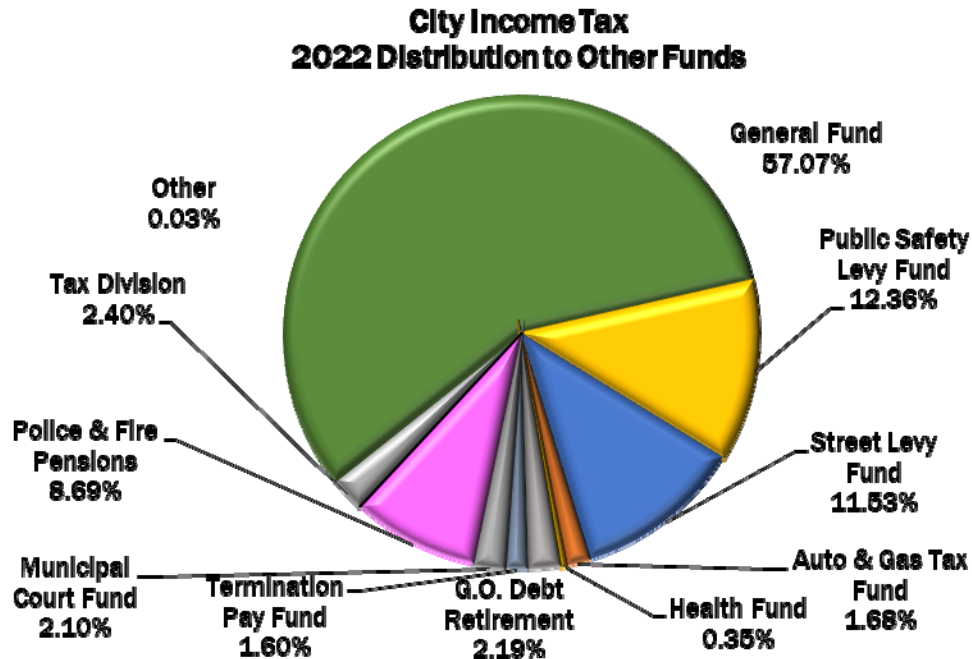


Figure 4.4 Distribution of City Income Tax receipts to other funds for the year 2022

**FUND SUMMARY FOR FUND 230
CITY INCOME TAX FUND**

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$466,091	\$76,872	\$571,541
REVENUES:			
Income Tax	\$23,726,902	\$28,360,097	\$29,357,073
TOTAL REVENUES	\$23,726,902	\$28,360,097	\$29,357,073
TOTAL RESOURCES	\$24,192,993	\$28,436,969	\$29,928,614
EXPENDITURES:			
Personal Services	\$589,851	\$650,919	\$658,447
Contractual Services	31,831	46,424	47,440
Commodities	5,955	7,000	6,520
Capital Outlay	0	1,000	1,000
Transfers	23,488,485	27,160,085	28,995,646
TOTAL EXPENDITURES	\$24,116,122	\$27,865,428	\$29,709,053
ENDING BALANCE DECEMBER 31	\$76,872	\$571,541	\$219,561

INCOME TAX FUND
TAXATION

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
SUPERINTENDENT OF TAXATION (176)	1	1	1
INCOME TAX AUDITOR (182)	2	2	2
EXECUTIVE ACCOUNT CLERK (186)	1	1	1
SENIOR ACCOUNT CLERK (188)	3	3	2
SENIOR ACCOUNT CLERK (234)	1	1	2
PERSONAL SERVICES:			
230.133.51110 SALARIES & WAGES	\$423,643	\$439,742	\$442,492
230.133.51120 OVERTIME WAGES	4,633	15,000	15,000
230.133.51211 PERS	58,834	63,664	64,049
230.133.51220 WORKERS COMPENSATION	241	18,190	18,300
230.133.51230 GROUP HEALTH INSURANCE	94,914	106,074	110,317
230.133.51270 MEDICARE-CITY SHARE	6,014	6,594	6,634
230.133.51275 LIFE INSURANCE	1,572	1,655	1,655
Total - PERSONAL SERVICES	589,851	650,919	658,447
CONTRACTUAL SERVICES:			
230.133.52110 TRAVEL & TRAINING	0	0	2,000
230.133.52111 MANDATORY TRAVEL & TRAINING	25	1,000	0
230.133.52120 EMPLOYEE MILEAGE REIMBURSEMENT	0	300	300
230.133.52222 TELEPHONE LINE CHARGES	300	300	300
230.133.52480 OTHER PROFESSIONAL SERVICES	27,847	27,500	27,515
230.133.52490 OUTSIDE PRINTING	2,535	15,000	15,000
230.133.52510 MAINTENANCE OF EQUIPMENT	1,099	2,000	2,000
230.133.52620 EMPLOYEE BONDS	0	100	100
230.133.52920 MEMBERSHIPS-BOOKS-PERIODICALS	25	224	225
Total - CONTRACTUAL SERVICES	31,831	46,424	47,440
COMMODITIES:			
230.133.53100 OFFICE SUPPLIES	5,955	7,000	6,520
Total - COMMODITIES	5,955	7,000	6,520
CAPITAL OUTLAY:			
230.133.54320 OFFICE MACHINERY & EQUIPENT	0	1,000	1,000
Total - CAPITAL OUTLAY	0	1,000	1,000
Grand Total	\$627,637	\$705,343	\$713,407

INCOME TAX FUND
TRANSFERS OUT

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
TRANSFERS:			
230.915.58110 TRANS TO GENERAL FUND	\$14,803,950	\$16,375,000	\$16,956,000
230.915.58120 TRANS TO AUTO & GAS TAX	320,000	490,000	500,000
230.915.58130 TRANS TO FIRE PENSION	1,462,818	1,085,000	1,401,000
230.915.58140 TRANS TO POLICE PENSION	1,180,718	890,000	1,180,000
230.915.58150 TRANS TO G.O. BOND RETIREMENT	700,000	650,000	650,000
230.915.58190 TRANS TO COMPUTER REPL.	8,000	8,000	8,000
230.915.58250 TRANS TO TERMINATION PAY	475,000	475,000	475,000
230.915.58273 TRANS TO PUBLIC SAFETY LEVY FUND	3,393,000	3,385,754	3,671,538
230.915.58274 TRANS TO STREET LEVY FUND	0	2,934,831	3,425,608
230.915.58289 TRANS TO HEALTH	395,000	241,500	103,500
230.915.58290 TRANS TO MUNICIPAL COURT	750,000	625,000	625,000
Total - TRANSFERS	23,488,485	27,160,085	28,995,646
Grand Total	\$23,488,485	\$27,160,085	\$28,995,646

**FUND SUMMARY FOR FUND 200
PUBLIC SAFETY LEVY FUND**

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$0
REVENUES:			
Transfers	\$3,393,000	\$3,385,754	\$3,671,538
TOTAL REVENUES	\$3,393,000	\$3,385,754	\$3,671,538
TOTAL RESOURCES	\$3,393,000	\$3,385,754	\$3,671,538
EXPENDITURES:			
Transfers	\$3,393,000	\$3,385,754	\$3,671,538
TOTAL EXPENDITURES	\$3,393,000	\$3,385,754	\$3,671,538
ENDING BALANCE DECEMBER 31	\$0	\$0	\$0

PUBLIC SAFETY LEVY INCOME TAX FUND
TRANSFER OUT

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	TRANSFERS:			
200.915.58275	TRANS TO GENERAL FUND	\$3,393,000	\$3,385,754	\$3,671,538
	Total - TRANSFERS	3,393,000	3,385,754	3,671,538
	Grand Total	\$3,393,000	\$3,385,754	\$3,671,538

**FUND SUMMARY FOR FUND 201
STREET LEVY FUND**

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$0
REVENUES:			
Interest Income	\$0	\$55,000	\$25,000
Sale of Bonds	0	31,300,048	0
Transfers	0	2,934,831	3,425,608
TOTAL REVENUES	\$0	\$34,289,879	\$3,450,608
TOTAL RESOURCES	\$0	\$34,289,879	\$3,450,608
EXPENDITURES:			
Contractual Services	\$0	\$25,000	\$219,085
Capital Outlay	0	31,080,963	0
Debt Service	0	3,183,916	3,231,523
TOTAL EXPENDITURES	\$0	\$34,289,879	\$3,450,608
ENDING BALANCE DECEMBER 31	\$0	\$0	\$0

STREET LEVY INCOME TAX FUND
STREET LEVY

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CONTRACTUAL SERVICES:			
201.990.52480	OTHER PROFESSIONAL SERVICES	\$0	\$25,000	\$219,085
	Total - CONTRACTUAL SERVICES	0	25,000	219,085
	CAPITAL OUTLAY:			
201.990.54520	PAVING	0	31,080,963	0
	Total - CAPITAL OUTLAY	0	31,080,963	0
	DEBT SERVICE:			
201.990.57110	BOND PRINCIPAL	0	2,861,000	2,807,000
201.990.57310	INTEREST ON BONDS	0	322,916	424,523
	Total - DEBT SERVICE	0	3,183,916	3,231,523
	Grand Total	\$0	\$34,289,879	\$3,450,608

AUTO & GAS TAX FUND

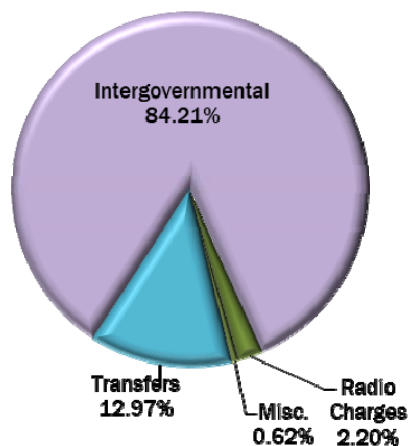
Revenues	2020 Actual	2021 Budget	2022 Budget
Intergovernmental	\$ 3,040,594	\$ 3,294,402	\$ 3,247,588
Radio Charges	83,096	84,767	84,767
Miscellaneous	131,348	13,531	24,000
Transfer from Income Tax	322,640	490,000	500,000
Total	\$ 3,577,678	\$ 3,882,700	\$ 3,856,355

Table 4.3 Auto & Gas Tax Fund revenue sources for 2020-2022

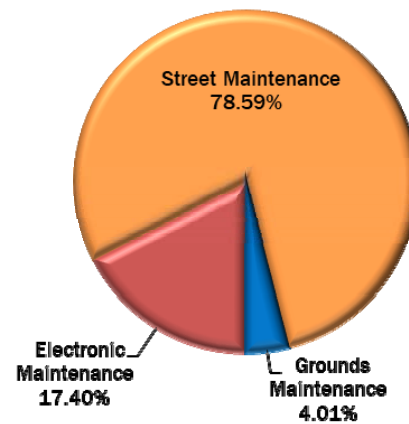
Division Expenditures	2020 Actual	2021 Budget	2022 Budget
Electronic Maintenance	\$ 741,516	\$ 679,712	\$ 751,931
Street Maintenance	2,502,468	2,946,949	3,395,765
Grounds Maintenance	483,242	256,933	173,111
Total	\$ 3,727,227	\$ 3,883,594	\$ 4,320,807

Table 4.4 Auto & Gas Tax Fund expenditures by division for 2020-2022

Auto & Gas Tax Fund 2022



REVENUES



EXPENDITURES

Figure 4.5 Auto & Gas Tax Fund revenues and division expenditures for the year 2022

ELECTRONIC MAINTENANCE

DEPARTMENT OVERVIEW

The Electronic Maintenance Division is primarily responsible for the maintenance of the traffic control systems, radio communication systems, city owned street lighting, and the airport navigational aids.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Electronic Maintenance Division services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

Goal: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

Electronic Maintenance 2022 Budget per Capita - \$14.75

Electronic Maintenance Goals and Objectives

Maintain intersection controls in operating order one-hundred percent of the time

Have two intersections running the "connected vehicle" equipment

Continue replacement program for older LED traffic signals, and signal heads, at ten intersections. This will be done "in house" with the addition of new Electronics Tech

Update seven additional intersections with new control equipment to be compatible with new Centrac's central master system

ELECTRONIC MAINTENANCE SERVICE MEASURES

	<u>2020 Actual</u>	<u>2021 Estimate</u>	<u>2022 Estimate</u>
Number of traffic signals repairs	940 signal repairs	900 signal repairs	900 signal repairs
Average maintenance cost per intersection	\$3,861	\$2,200	\$2,000

STREET MAINTENANCE

DEPARTMENT OVERVIEW

The Street Maintenance Division staff of ten maintenance employees, one Public Works Leader, and one Secretary, are responsible for providing safe passage on approximately 600 lane miles of public thoroughfares, residential streets and alleyways in the city for vehicular and pedestrian traffic. Maintenance programs for potholes, utility road cuts and general pavement upgrades including preventative maintenance schedules for crack filling and paving of deteriorated areas.

The Street Maintenance Division now has the equipment to supplement private contracting services for pothole repairs and full width pavement applications. The addition of an Asphalt Zipper that works by pulverizing the existing and damaged asphalt, as well as the old underlying materials, makes for better prep for new material to be applied to the surfaces. The City is now using it on streets, alleyways and/or parking lots.

Snow removal policies and routes are reviewed annually to better facilitate clearing of all streets during snow events including brine applications, snow removal, and efficient salt applications.

Other duties include maintenance of over ten miles of guardrail, all sign making, replacement and repairs.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Street Maintenance Division services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

Goal: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

Goal: MAINTAIN AND IMPROVE MIDDLETOWN NEIGHBORHOODS

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

WELL MAINTAINED NEIGHBORHOODS THAT MEET A FULL RANGE OF HOUSING NEEDS

Street Maintenance 2022 Budget per Capita - \$66.60

STREET MAINTENANCE, (continued)

Street Maintenance Goals and Objectives

Continue updating roadway/construction safety zones as needed

Continue filling potholes and doing preventive maintenance on deteriorated areas of streets

Continue efficient snow removal practices and procedures

Painting of traffic control markings on City Streets and thoroughfares

Continue sign maintenance/replacement program

Continue guardrail maintenance/replacement program

Continue Water, Sewer and Storm Water road cut repairs

Utilize Asphalt Zipper on streets, alleyways and/or parking lots

GROUND'S MAINTENANCE

DEPARTMENT OVERVIEW

The Grounds Maintenance Division is responsible for maintaining landscape features and newly planted trees throughout the City. Included in the duties are designing, planting and maintaining the landscape features in our parks, entryway signs and multiple planters placed at various locations in the City. Other duties include spraying, watering and weeding of City-owned flower beds, planting and pruning of trees, keeping a tree inventory, weed control for parks, sidewalks, concrete medians and City owned parking lots. This division also oversees all subcontracting of sprinkler systems for the City, all design changes, and maintenance of the I-75 gateway. A Grounds Maintenance employee also serves as secretary to the Park Board and City liaison to Keep Middletown Beautiful, Port Middletown, Governor's Square, and Pioneer Cemetery.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Grounds Maintenance Division services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

Goal: PROMOTE AND FOSTER PRIDE IN COMMUNITY

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

INCREASED INTEREST IN ARTS, ENTERTAINMENT, RECREATION, HOUSING AND ALL THE ASSETS MIDDLETOWN HAS TO OFFER

Grounds Maintenance 2022 Budget per Capita - \$3.40

Grounds Maintenance Goals and Objectives

Re-design and implement new plan for I-75 Gateway landscaping and drainage

Collaborate with the Park Board and Keep Middletown Beautiful for Landscaping and tree replacement programs

Qualify for Tree City USA for the 15th year

Monitor tree removal and replacement

GROUNDS MAINTENANCE, (continued)

GROUNDS MAINTENANCE SERVICE MEASURES

	<u>2020 Actual</u>	<u>2021 Estimate</u>	<u>2022 Estimate</u>
Number of trees planted	117 trees	75 trees	80 trees
Acres of landscape maintained	50 acres	50 acres	50 acres

FUND SUMMARY FOR FUND 210
AUTO & GAS TAX FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,749,582	\$1,600,033	\$1,599,139
REVENUES:			
Intergovernmental Revenue	\$3,040,594	\$3,294,402	\$3,247,588
Interest Income	24,116	13,031	12,000
Radio Charges	83,096	84,767	84,767
Miscellaneous Revenue	(900)	0	0
Reimbursements	108,131	500	12,000
Transfers	322,640	490,000	500,000
TOTAL REVENUES	\$3,577,678	\$3,882,700	\$3,856,355
TOTAL RESOURCES	\$5,327,259	\$5,482,733	\$5,455,494
EXPENDITURES:			
Personal Services	\$1,321,324	\$1,407,216	\$1,520,030
Contractual Services	1,622,961	1,412,019	1,546,580
Commodities	607,627	827,457	832,839
Capital Outlay	175,315	236,902	421,358
TOTAL EXPENDITURES	\$3,727,227	\$3,883,594	\$4,320,807
ENDING BALANCE DECEMBER 31	\$1,600,033	\$1,599,139	\$1,134,687

**AUTO & GAS TAX FUND
ELECTRONIC MAINTENANCE**

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
ELECTRONIC MAINTENANCE SUPERVISOR (179)	0	0	1
SENIOR ELECTRONICS TECHNICIAN (252)	1	1	2
ELECTRONICS TECHNICIAN (240)	0	0	1
SENIOR ELECTRONICS TECHNICIAN (182)	1	1	0
P/T SENIOR ELECTRONICS TECHNICIAN (182)	1248 HRS	1248 HRS	0
P/T ELECTRONIC MAINTENANCE SUPERVISOR (179)	1404 HRS	1404 HRS	0
PERSONAL SERVICES:			
210.524.51110 SALARIES & WAGES	\$205,449	\$203,041	\$220,431
210.524.51120 OVERTIME WAGES	14,728	18,175	18,175
210.524.51211 PERS	29,914	30,970	33,405
210.524.51220 WORKERS COMPENSATION	121	8,849	9,544
210.524.51230 GROUP HEALTH INSURANCE	33,108	33,108	79,610
210.524.51250 CLOTHING ALLOWANCE	2,660	2,800	2,800
210.524.51270 MEDICARE-CITY SHARE	3,167	3,208	3,460
210.524.51275 LIFE INSURANCE	406	414	828
Total - PERSONAL SERVICES	289,552	300,565	368,253
CONTRACTUAL SERVICES:			
210.524.52110 TRAVEL & TRAINING	0	0	2,000
210.524.52210 UTILITIES-GAS & ELECTRIC	40,958	44,000	44,000
210.524.52222 TELEPHONE LINE CHARGES	2,931	3,800	3,500
210.524.52310 MUNICIPAL GARAGE CHARGES	10,975	11,000	11,000
210.524.52510 MAINTENANCE OF EQUIPMENT	98,314	75,000	78,000
210.524.52520 MAINTENANCE OF BUILDINGS	12,713	11,000	11,000
210.524.52920 MEMBERSHIPS-BOOKS-PERIODICALS	680	450	450
Total - CONTRACTUAL SERVICES	166,571	145,250	149,950
COMMODITIES:			
210.524.53100 OFFICE SUPPLIES	1,350	1,900	1,500
210.524.53230 PURCHASE OF UNIFORMS	489	600	500
210.524.53250 CLEANING SUPPLIES	1,057	600	600
210.524.53295 TRAFFIC CONTROL SUPPLIES	78,193	60,500	60,500
210.524.53510 SUPPLIES TO MAINTAIN EQUIPMENT	44,801	49,857	50,228
210.524.53610 SMALL TOOLS & EQUIPMENT	702	900	900
210.524.53620 MAJOR TOOLS & EQUIPMENT	5,210	4,500	4,500
Total - COMMODITIES	131,904	118,857	118,728
CAPITAL OUTLAY:			
210.524.54310 AUTO AND TRUCKS DEPRECIATION	9,999	10,000	10,000
210.524.54350 PURCHASE OF EQUIPMENT	63,120	40,040	40,000
210.524.54360 OTHER EQUIPMENT	80,371	65,000	65,000
Total - CAPITAL OUTLAY	153,490	115,040	115,000
Grand Total	\$741,516	\$679,712	\$751,931

AUTO & GAS TAX FUND
STREET MAINTENANCE

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
ASSISTANT PUBLIC WORKS SUPERINTENDENT (178)	0	1	1
PUBLIC WORKS LEADER (182)	1	1	1
EQUIPMENT OPERATOR (PW4)	6	6	6
MAINTENANCE WORKER (PW3)	4	4	4
SECRETARY (187)	1	1	1
SEASONAL EMPLOYEE	540 HRS	540 HRS	540 HRS
PERSONAL SERVICES:			
210.541.51110 SALARIES & WAGES	\$538,735	\$579,615	\$636,246
210.541.51120 OVERTIME WAGES	19,444	48,496	48,496
210.541.51211 PERS	75,625	87,936	95,864
210.541.51220 WORKERS COMPENSATION	330	25,124	27,390
210.541.51230 GROUP HEALTH INSURANCE	176,592	163,644	224,235
210.541.51240 UNEMPLOYMENT COMPENSATION	63	0	0
210.541.51250 CLOTHING ALLOWANCE	6,049	6,700	7,400
210.541.51270 MEDICARE-CITY SHARE	7,924	9,108	9,929
210.541.51275 LIFE INSURANCE	1,014	1,034	1,241
210.541.51280 AFSCME CARE PLAN	9,371	7,650	7,650
Total - PERSONAL SERVICES	835,148	929,307	1,058,451
CONTRACTUAL SERVICES:			
210.541.52110 TRAVEL AND TRAINING	954	600	1,000
210.541.52111 MANDATORY TRAINING	473	0	0
210.541.52210 UTILITIES-GAS & ELECTRIC	3,288	3,000	3,000
210.541.52222 TELEPHONE LINE CHARGES	1,143	1,300	1,300
210.541.52310 MUNICIPAL GARAGE CHARGES	184,519	250,000	328,000
210.541.52330 RADIO MAINTENANCE	3,300	3,366	3,366
210.541.52480 OTHER PROFESSIONAL SERVICE	2,062	7,000	7,000
210.541.52510 MAINT OF EQUIPMENT	770	1,000	1,000
210.541.52520 MAINT OF LAND AND BUILDINGS	3,000	3,000	5,000
210.541.52820 LICENSES & PERMITS	160	200	200
210.541.52920 MEMBERSHIPS-BOOKS-PERIODICALS	120	200	200
210.541.52970 UNIFORM RENTAL SERVICE	2,106	2,500	2,500
210.541.52980 STREET MAINT CONTRACTUAL SERVICES	1,000,000	950,000	1,000,000
Total - CONTRACTUAL SERVICES	1,201,894	1,222,166	1,352,566
COMMODITIES:			
210.541.53100 OFFICE SUPPLIES	667	800	800
210.541.53220 DRUGS-MEDICAL SUPPLIES	125	200	200
210.541.53230 PURCHASE OF UNIFORMS	363	700	700
210.541.53250 CLEANING SUPPLIES	48	250	250
210.541.53295 TRAFFIC CONTROL SUPPLIES	18,264	18,000	20,000
210.541.53510 SUPPLIES TO MAINTAIN EQUIPMENT	3,059	2,000	2,000
210.541.53520 SUPP TO MAINTAIN BLDGS	438,319	0	0
210.541.53530 STREET SUPPLIES - ASPHALT & SALT	0	669,000	671,276
210.541.53610 SMALL TOOLS & EQUIPMENT	3,086	3,000	3,500
Total - COMMODITIES	463,930	693,950	698,726
CAPITAL OUTLAY:			
210.541.54310 AUTO AND TRUCKS DEPREC	0	100,000	284,496
210.541.54311 RADIO DEPRECIATION	1,497	1,526	1,526
Total - CAPITAL OUTLAY	1,497	101,526	286,022
Grand Total	\$2,502,468	\$2,946,949	\$3,395,765

**SPECIAL REVENUE FUNDS
PUBLIC WORKS – GROUNDS MAINTENANCE**

**AUTO & GAS TAX FUND
GROUNDS MAINTENANCE**

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
PUBLIC WORKS LEADER (182)	1.5	1.5	0.5
GROUNDS TECHNICIAN (PW5)	1	0.5	0.5
SEASONAL MOWING SUPERVISOR	423 HRS	423 HRS	423 HRS
PERSONAL SERVICES:			
210.543.51110 SALARIES & WAGES	\$134,942	\$118,834	\$56,705
210.543.51120 OVERTIME WAGES	10,785	8,000	8,000
210.543.51211 PERS	20,420	17,757	9,058
210.543.51220 WORKERS COMPENSATION	80	5,073	2,588
210.543.51230 GROUP HEALTH INSURANCE	21,050	21,085	12,488
210.543.51240 UNEMPLOYMENT CHARGES	4,160	2,000	2,000
210.543.51250 CLOTHING ALLOWANCE	1,725	1,650	650
210.543.51270 MEDICARE-CITY SHARE	2,173	1,839	938
210.543.51275 LIFE INSURANCE	524	341	134
210.543.51280 AFSCME CARE PACKAGE	765	765	765
Total - PERSONAL SERVICES	196,625	177,344	93,326
CONTRACTUAL SERVICES:			
210.543.52110 TRAVEL & TRAINING	140	500	500
210.543.52222 TELEPHONE LINE CHARGES	1,057	1,200	1,200
210.543.52310 MUNICIPAL GARAGE CHARGES	27,267	40,000	40,000
210.543.52330 RADIO MAINTENANCE	498	507	507
210.543.52480 OTHER PROFESSIONAL SERVICE	9,960	0	0
210.543.52481 CONTRACTUAL MOWING	149,238	0	0
210.543.52520 MTN OF LAND AND BUILDINGS	65,851	1,696	1,157
210.543.52820 LICENSES & PERMITS	150	150	150
210.543.52920 MEMBERSHIPS,BOOKS,PERIODICALS	50	50	50
210.543.52970 UNIFORM RENTAL SERVICE	285	500	500
Total - CONTRACTUAL SERVICES	254,496	44,603	44,064
COMMODITIES:			
210.543.53100 OFFICE SUPPLIES	175	200	200
210.543.53230 PURCHASE OF UNIFORMS	17	150	150
210.543.53510 SUPPLIES TO MAINTAIN EQUIP	42	0	0
210.543.53520 SUPPLIES TO MAINTAIN BUILDINGS	7,187	9,200	10,000
210.543.53610 SMALL TOOLS & EQUIPMENT	340	500	435
210.543.53710 CHEMICALS & LAB SUPPLIES	4,033	4,600	4,600
Total - COMMODITIES	11,794	14,650	15,385
CAPITAL OUTLAY:			
210.543.54310 AUTOS & TRUCKS DEPR	19,998	20,000	20,000
210.543.54311 RADIO DEPRECIATION	330	336	336
Total - CAPITAL OUTLAY	20,328	20,336	20,336
Grand Total	\$483,242	\$256,933	\$173,111

FUND SUMMARY FOR FUND 215
CONSERVANCY FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$32,084	\$39,053	\$28,856
REVENUES:			
Property Taxes	\$86,176	\$74,173	\$98,141
Intergovernmental Revenue	10,576	11,079	14,659
Transfers	35,000	30,000	16,000
TOTAL REVENUES	\$131,752	\$115,252	\$128,800
TOTAL RESOURCES	\$163,836	\$154,305	\$157,656
EXPENDITURES:			
Contractual Services	\$124,783	\$125,449	\$125,449
TOTAL EXPENDITURES	\$124,783	\$125,449	\$125,449
ENDING BALANCE DECEMBER 31	\$39,053	\$28,856	\$32,207

CONSERVANCY FUND
MIAMI CONSERVANCY

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CONTRACTUAL SERVICES:			
215.990.52240	BUTLER COUNTY COLLECTION FEE	\$1,434	\$2,100	\$2,100
215.990.52810	PROPERTY TAXES	123,349	123,349	123,349
	Total - CONTRACTUAL SERVICES	124,783	125,449	125,449
	Grand Total	\$124,783	\$125,449	\$125,449

HEALTH & ENVIRONMENT FUND

Revenues	2020 Actual	2021 Budget	2022 Budget
Intergovernmental Revenue	\$ 522,628	\$ 480,783	\$ 59,135
Charges for Services	281,474	281,525	306,235
Miscellaneous Revenue	133,959	5,000	133,953
Transfers	441,918	241,500	103,500
Total	\$ 1,379,979	\$ 1,008,808	\$ 602,823

Table 4.5 Health & Environment Fund revenue sources for 2020-2022

Division Expenditures	2020 Actual	2021 Budget	2022 Budget
Personal Services	\$ 620,754	\$ 652,928	\$ 674,534
Contractual Services	76,943	119,648	151,025
Other	66,325	7,900	58,200
Total	\$ 764,021	\$ 780,476	\$ 883,759

Table 4.6 Health & Environment Fund division expenditures for 2020-2022

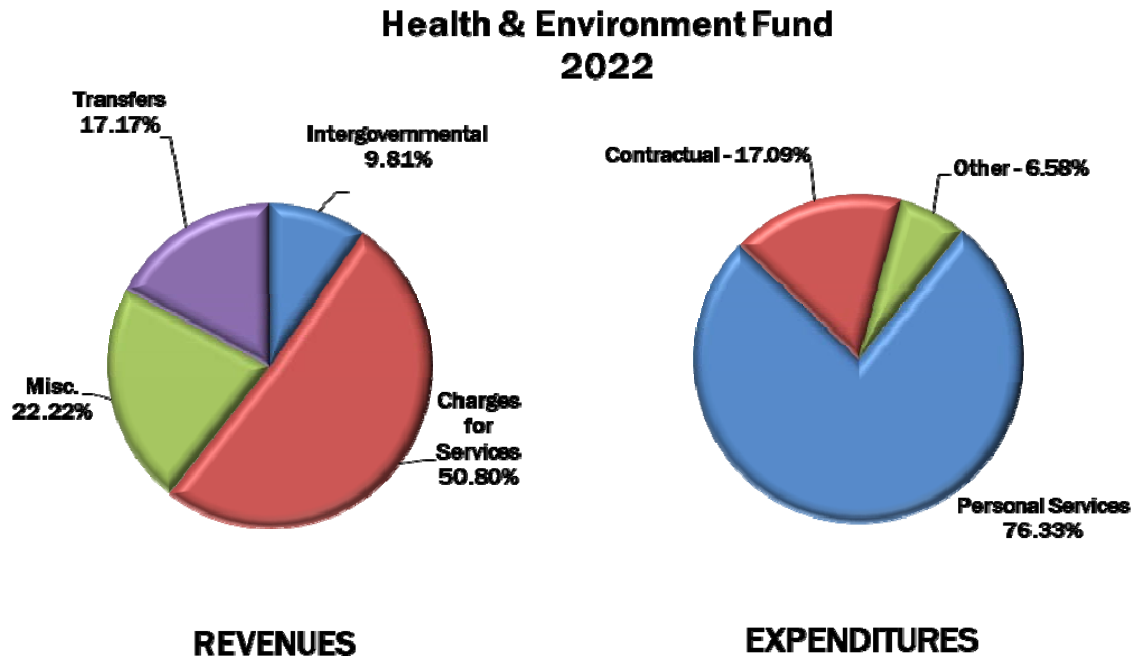


Figure 4.6 Health & Environment Fund revenues and expenditures for budget year 2022

HEALTH

DEPARTMENT OVERVIEW

The City of Middletown Health Department (CMHD) is a district dedicated to preserving, protecting, and improving the health of residents inside the City of Middletown. Our mission is not to provide only services mandated by the statutes of the State of Ohio and/or required by the Ohio Public Health Council's minimum standards for local health departments, in a courteous, efficient, and cost-effective manner.

The CMHD is under the immediate direction of the Health Commissioner, who is appointed by the City of Middletown Board of Health (Board). The Environmental Division is led by the Director of Environment. The department has a Director of Nursing and a vital statistics team that registers, maintains, and certifies all records of birth and death for the City of Middletown, along with a Public Health Accreditation (PHAB) Coordinator that leads the team in public health accreditation efforts. The Board is composed of seven members, appointed by City Council, as specified in the City Charter of Middletown. By virtue of his/her office, the Mayor of the City Council serves as an ex-officio member and chairperson and presiding officer of the City of Middletown Board of Health.

The CMHD inspects and licenses commercial and nonprofit food service operations (restaurants), retail food establishments (groceries), vending operations (vending machines), public swimming pools & spas, household sewage installations and private water supplies, tattoo parlors, waste and fresh water haulers. The CMHD conducts environmental inspections of all school buildings and the jail; educates food service/retail facilities on proper food safety practices, maintains programs for rabies control, and smoking enforcement; participates and coordinates with the nursing department case management activities.

The CMHD is responsible for community health assessment and planning, infectious and communicable disease control, outbreak investigations and bioterrorism/emergency response. Tuberculosis (T.B.) treatment is available through and agreement with Butler County General Health District and Butler County. Butler County provides the T.B. treatment while CMHD provides the monetary cost of the treatment. The CMHD contracts with Hamilton County Environmental Services for air pollution monitoring.

The 2022 Budget totals \$883,759 and includes seven full time positions and three contract employees. \$75,000 of the budget total above, is for COVID Response Expenses while \$50,000 of the budget total is for Harm Reduction. The COVID & Harm Reduction total of \$125,000 is fully funded by grants. Removing these expenditures for the budget total brings the health budget for 2022 down to \$758,759, which is \$21, 717 under the previous year budget.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how Health Department services align with the overall City Goals shown in green.

Goal: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: PROMOTE AND FOSTER PRIDE IN COMMUNITY

HEALTH, (continued)

What this means to Citizens, Businesses and Visitors:

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

INCREASED INTEREST IN ARTS, ENTERTAINMENT, RECREATION, HOUSING AND ALL THE ASSETS MIDDLETOWN HAS TO OFFER

Health 2022 Budget per Capita - \$17.33

Health Goals and Objectives

To monitor needs and assess availability and accessibility of adequate primary care in the community; Identify primary care providers (physicians and clinics) and determine willingness to provide care for Medicaid and medically indigent clientele; Assess performance of county programs that accept Medicaid patients without reservation:
1) Maternal Child and Health (MCH) Clinic 2) Primary Health Solutions;
Monitor and control number of clients going to the hospital emergency department for management of non-emergency medical problems

To establish collaboration between entities and agencies that will enhance quality of life in the community: Engage in health and wellness programs with the Vitality programs; Engage in health and wellness activities with Atrium-Premier Health; Engage in health and wellness activities with the Senior Citizens aka Central Connections; Engage in health and wellness activities with Greater Area YMCA; Engage in activities that enhance family and connectivity while collaborating with Festivals, CBI and the Robert "Sonny" Hill Community Center

To maintain environmental health conditions within the community; Continue the ongoing training of departmental staff members and the regulated industry regarding the State and Local Ordinances, their interpretation and application; Utilizing the data from 2020, continue the cost analysis of programs to calculate the actual cost of administering and enforcing the law, and implement as necessary the appropriate license fees for all environmental programs, specifically with changes to state food service operations, retail food establishments and sewage; Thorough cooperative educational inspections of regulated industries

HEALTH, (continued)

Continue to assess community chronic disease incidence and prevalence rates; assess community prevalence of health risks behavior; and institute measures to reduce chronic disease rates: Analyze community mortality and morbidity statistics via comparison with state and national rates; Assess present prevalence rates of chronic disease as identified by community programs including programs funded by grants

To acquire Accreditation through the Public Health Accreditation Board: To continue to enhance department efficiency, engagement, access to care and performance management through execution of PHAB standards and measures; To improve standards and measures identified by the accreditation board to fully demonstrate all requirements to attain accreditation status; Complete PHAB ACAR in 2021 to receive full accreditation status

To improve the health of the community through collaboration and partnership with local, county, and state health agencies and other stakeholders: Develop and implement plans to address identified, significant morbidity; Assess community and environmental health problems; Work cooperatively with community members to address the reportable STD rate; Analyze community morbidity statistics via comparison with state and national rates

To assure that the community is prepared to respond to a public health emergency: Develop, evaluate, and revise emergency response plans specific to the CMHD; Participate in regional and local exercises to evaluate plans and response activities; Staff will participate in emergency response training provided by the State Health Department, Butler County EMA, various colleges and universities, and others; Collaborate with area health agencies, other city and county departments, the hospital, practitioners, and other regional health districts to provide a coordinated response during multi-jurisdictional emergencies.

FUND SUMMARY FOR FUND 228
HEALTH FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$98,490	\$714,449	\$942,781
REVENUES:			
Intergovernmental Revenue	\$522,628	\$480,783	\$59,135
Charges for Services	281,474	281,525	306,235
Miscellaneous Revenue	133,959	5,000	133,953
Transfers	441,918	241,500	103,500
TOTAL REVENUES	<u>\$1,379,979</u>	<u>\$1,008,808</u>	<u>\$602,823</u>
TOTAL RESOURCES	\$1,478,470	\$1,723,257	\$1,545,604
EXPENDITURES:			
Personal Services	\$620,754	\$652,928	\$674,534
Contractual Services	76,943	119,648	151,025
Commodities	5,063	3,100	53,400
Capital Outlay	61,262	4,800	4,800
TOTAL EXPENDITURES	<u>\$764,021</u>	<u>\$780,476</u>	<u>\$883,759</u>
ENDING BALANCE DECEMBER 31	\$714,449	\$942,781	\$661,845

HEALTH FUND
HEALTH ADMINISTRATION

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
HEALTH COMMISSIONER (168)	1	1	1
DIRECTOR OF ENVIRONMENTAL HEALTH (178)	1	1	1
VITAL STATISTICS REGISTRAR (186)	1	1	1
P/T VITAL STATISTICS DEPUTY REGISTRAR (187)	728 HRS	0	0
VITAL STATISTICS DEPUTY REGISTRAR (237)	0	1	1
SANITARIAN (249)	1	1	1
MEDICAL DIRECTOR (NG)	0.5	0.5	0.5
PHAB COORDINATOR (255)	1	1	1
HEALTH CLERK (213)	1	0	0
DIRECTOR OF NURSING (261)	1	1	1
PERSONAL SERVICES:			
228.450.51110 SALARIES & WAGES	\$465,842	\$470,378	\$487,483
228.450.51120 OVERTIME WAGES	3,627	0	0
228.450.51211 PERS	62,645	65,853	68,248
228.450.51220 WORKERS' COMPENSATION	223	18,815	19,499
228.450.51230 GROUP HEALTH INSURANCE	80,024	89,407	90,581
228.450.51270 MEDICARE - CITY SHARE	6,652	6,820	7,068
228.450.51275 LIFE INSURANCE	1,741	1,655	1,655
Total - PERSONAL SERVICES	620,754	652,928	674,534
CONTRACTUAL SERVICES:			
228.450.52110 TRAVEL & TRAINING	0	0	4,000
228.450.52111 MANDATORY TRAVEL & TRAINING	850	4,000	0
228.450.52120 EMPLOYEE MILEAGE REIMBURSEMENT	1,173	3,000	3,000
228.450.52222 TELEPHONE LINE CHARGES	3,570	4,700	4,240
228.450.52310 MUNICIPAL GARAGE CHARGES	3,180	3,500	3,500
228.450.52480 OTHER PROFESSIONAL SERVICE	51,658	31,300	39,485
228.450.52482 SYRINGE EXCHANGE PROGRAM	0	55,000	0
228.450.52488 HEALTH DEPARTMENT COVID-19 EXPENSES	0	0	75,000
228.450.52490 OUTSIDE PRINTING	1,286	2,000	3,000
228.450.52510 MAINTENANCE OF EQUIPMENT	6,557	5,700	8,300
228.450.52820 LICENSES AND PERMITS	6,954	8,858	10,000
228.450.52920 MEMBERSHIPS, BOOKS, PERIODICAL	1,714	1,590	500
Total - CONTRACTUAL SERVICES	76,943	119,648	151,025
COMMODITIES:			
228.450.53100 OFFICE SUPPLIES	4,592	2,000	2,500
228.450.53102 HARM REDUCTION SUPPLIES	0	0	50,000
228.450.53210 FOOD	102	200	200
228.450.53510 SUPPLIES TO MAINTAIN EQUIP	0	200	0
228.450.53610 SMALL TOOLS & EQUIPMENT	104	200	200
228.450.53710 CHEMICALS & LAB SUPPLIES	264	500	500
Total - COMMODITIES	5,063	3,100	53,400
CAPITAL OUTLAY:			
228.450.54300 COMPUTERS & OTHER PERIPHERALS	8,169	0	0
228.450.54310 AUTO & TRUCK DEPR	4,796	4,800	4,800
228.450.54320 OFFICE MACHINERY & EQUIPMENT	43,322	0	0
228.450.54360 OTHER EQUIPMENT	4,975	0	0
Total - CAPITAL OUTLAY	61,262	4,800	4,800
Grand Total	\$764,021	\$780,476	\$883,759

FUND SUMMARY FOR FUND 229
EMS FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$39,689	\$41,114	\$35,939
REVENUES:			
Miscellaneous Revenue	\$1,000	\$3,675	\$2,850
TOTAL REVENUES	<u>\$1,000</u>	<u>\$3,675</u>	<u>\$2,850</u>
TOTAL RESOURCES	\$40,689	\$44,789	\$38,789
EXPENDITURES:			
Contractual Services	(\$425)	\$8,850	\$8,850
TOTAL EXPENDITURES	<u>(\$425)</u>	<u>\$8,850</u>	<u>\$8,850</u>
ENDING BALANCE DECEMBER 31	\$41,114	\$35,939	\$29,939

EMS FUND
EMS

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CONTRACTUAL SERVICES:			
229.990.52480	OTHER PROFESSIONAL SERVICES	(\$425)	\$8,850	\$8,850
	Total - CONTRACTUAL SERVICES	(425)	8,850	8,850
	Grand Total	(\$425)	\$8,850	\$8,850

FUND SUMMARY FOR FUND 238
UDAG FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$108,877	\$85,735	\$10,000
REVENUES:			
Interest Income	\$998	\$0	\$0
TOTAL REVENUES	\$998	\$0	\$0
TOTAL RESOURCES	\$109,875	\$85,735	\$10,000
EXPENDITURES:			
Capital Outlay	\$24,140	\$75,735	\$0
TOTAL EXPENDITURES	\$24,140	\$75,735	\$0
ENDING BALANCE DECEMBER 31	\$85,735	\$10,000	\$10,000

UDAG FUND
UDAG

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CAPITAL OUTLAY:			
238.990.54400	BUILDING IMPROVEMENTS	\$24,140	\$75,735	\$0
	Total - CAPITAL OUTLAY	24,140	75,735	0
	Grand Total	\$24,140	\$75,735	\$0

**FUND SUMMARY FOR FUND 240
MUNICIPAL COURT COMPUTERIZATION**

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$139,901	\$115,746	\$81,246
REVENUES:			
Fines & Forfeitures	\$43,671	\$65,500	\$65,500
TOTAL REVENUES	<u>\$43,671</u>	<u>\$65,500</u>	<u>\$65,500</u>
TOTAL RESOURCES	\$183,571	\$181,246	\$146,746
EXPENDITURES:			
Capital Outlay	\$67,825	\$100,000	\$60,000
TOTAL EXPENDITURES	<u>\$67,825</u>	<u>\$100,000</u>	<u>\$60,000</u>
ENDING BALANCE DECEMBER 31	\$115,746	\$81,246	\$86,746

COURT COMPUTERIZATION FUND
COURT COMPUTERIZATION

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CAPITAL OUTLAY:			
240.990.54300	COMPUTERS & OTHER PERIPHERALS	\$67,825	\$100,000	\$60,000
	Total - CAPITAL OUTLAY	67,825	100,000	60,000
	Grand Total	\$67,825	\$100,000	\$60,000

FUND SUMMARY FOR FUND 242
LAW ENFORCEMENT TRUST FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$116,918	\$140,602	\$100,102
REVENUES:			
Fines & Forfeitures	\$23,684	\$19,500	\$19,500
TOTAL REVENUES	<u>\$23,684</u>	<u>\$19,500</u>	<u>\$19,500</u>
TOTAL RESOURCES	\$140,602	\$160,102	\$119,602
EXPENDITURES:			
Capital Outlay	\$0	\$60,000	\$60,000
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$60,000</u>	<u>\$60,000</u>
ENDING BALANCE DECEMBER 31	\$140,602	\$100,102	\$59,602

LAW ENFORCEMENT TRUST FUND
LAW ENFORCEMENT

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CAPITAL OUTLAY:			
242.990.54350	PURCHASE OF EQUIPMENT	<u>\$0</u>	<u>\$60,000</u>	<u>\$60,000</u>
	Total - CAPITAL OUTLAY	<u>0</u>	<u>60,000</u>	<u>60,000</u>
	Grand Total	\$0	\$60,000	\$60,000

**FUND SUMMARY FOR FUND 243
LAW ENFORCEMENT MANDATORY DRUG FINE FUND**

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$126,458	\$204,144	\$197,401
REVENUES:			
Fines & Forfeitures	\$178,411	\$162,000	\$80,000
TOTAL REVENUES	\$178,411	\$162,000	\$80,000
TOTAL RESOURCES	\$304,869	\$366,144	\$277,401
EXPENDITURES:			
Personal Services	\$0	\$18,743	\$18,743
Contractual Services	46,996	65,000	70,000
Capital Outlay	53,730	85,000	75,000
TOTAL EXPENDITURES	\$100,725	\$168,743	\$163,743
ENDING BALANCE DECEMBER 31	\$204,144	\$197,401	\$113,658

LAW ENFORCEMENT MANDATORY DRUG FINE FUND
MANDATORY DRUG FINE

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	PERSONAL SERVICES			
243.990.51120	OVERTIME	\$0	\$15,000	\$15,000
243.990.51212	POLICE PENSION	0	2,925	2,925
243.990.51220	WORKERS COMPENSATION	0	600	600
243.990.51270	MEDICARE-CITY SHARE	0	218	218
	Total - PERSONAL SERVICES	0	18,743	18,743
	CONTRACTUAL SERVICES:			
243.990.52110	TRAVEL & TRAINING	4,775	15,000	15,000
243.990.52480	OTHER PROFESSIONAL SERVICE	42,220	50,000	55,000
	Total - CONTRACTUAL SERVICES	46,996	65,000	70,000
	CAPITAL OUTLAY:			
243.990.54360	OTHER EQUIPMENT	53,730	85,000	75,000
	Total - CAPITAL OUTLAY	53,730	85,000	75,000
	Grand Total	\$100,725	\$168,743	\$163,743

FUND SUMMARY FOR FUND 245
PROBATION SERVICES FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$206,276	\$183,147	\$134,829
REVENUES:			
Fines & Forfeitures	\$120,185	\$117,659	\$120,012
TOTAL REVENUES	\$120,185	\$117,659	\$120,012
TOTAL RESOURCES	\$326,460	\$300,806	\$254,841
EXPENDITURES:			
Personal Services	\$115,936	\$117,477	\$95,728
Contractual Services	27,377	37,000	37,000
Commodities	0	1,500	1,500
Capital Outlay	0	10,000	10,000
TOTAL EXPENDITURES	\$143,313	\$165,977	\$144,228
ENDING BALANCE DECEMBER 31	\$183,147	\$134,829	\$110,613

PROBATION SERVICES FUND
PROBATION SERVICES

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:				
	PROBATION OFFICER (267)	0	1	1
	PROBATION OFFICER (177)	1	0	0
PERSONAL SERVICES:				
245.990.51110	SALARIES AND WAGES	\$77,266	\$79,315	\$64,852
245.990.51211	PERS	10,388	11,104	9,079
245.990.51220	WORKERS COMPENSATION	39	3,173	2,594
245.990.51230	GROUP HEALTH INSURANCE	26,868	22,528	18,056
245.990.51270	MEDICARE - CITY SHARE	1,070	1,150	940
245.990.51275	LIFE INSURANCE	304	207	207
	Total - PERSONAL SERVICES	115,936	117,477	95,728
CONTRACTUAL SERVICES:				
245.990.52480	OTHER PROFESSIONAL SERVICES	27,377	35,000	35,000
245.990.52490	OUTSIDE PRINTING	0	2,000	2,000
	Total - CONTRACTUAL SERVICES	27,377	37,000	37,000
COMMODITIES:				
245.990.53100	OFFICE SUPPLIES	0	1,500	1,500
	Total - COMMODITIES	0	1,500	1,500
CAPITAL OUTLAY:				
245.990.54300	COMPUTERS & OTHER PERIPHERALS	0	10,000	10,000
	Total - CAPITAL OUTLAY	0	10,000	10,000
	Grand Total	\$143,313	\$165,977	\$144,228

FUND SUMMARY FOR FUND 246
TERMINATION PAY FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$889,954	\$833,295	\$558,295
REVENUES:			
Transfers	\$475,000	\$475,000	\$475,000
TOTAL REVENUES	<u>\$475,000</u>	<u>\$475,000</u>	<u>\$475,000</u>
TOTAL RESOURCES	\$1,364,954	\$1,308,295	\$1,033,295
EXPENDITURES:			
Personal Services	\$531,658	\$750,000	\$650,000
TOTAL EXPENDITURES	<u>\$531,658</u>	<u>\$750,000</u>	<u>\$650,000</u>
ENDING BALANCE DECEMBER 31	\$833,295	\$558,295	\$383,295

TERMINATION PAY FUND
TERMINATION PAY

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	PERSONAL SERVICES:			
246.990.51140	TERMINATION PAY	\$531,658	\$750,000	\$650,000
	Total - PERSONAL SERVICES	531,658	750,000	650,000
	Grand Total	\$531,658	\$750,000	\$650,000

FUND SUMMARY FOR FUND 247
INDIGENT DRIVER/ALCOHOL TREATMENT FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$38,224	\$25,828	\$22,426
REVENUES:			
Fines & Forfeitures	\$9,613	\$21,848	\$22,285
TOTAL REVENUES	\$9,613	\$21,848	\$22,285
TOTAL RESOURCES	\$47,836	\$47,676	\$44,711
EXPENDITURES:			
Contractual Services	\$22,008	\$25,250	\$25,500
TOTAL EXPENDITURES	\$22,008	\$25,250	\$25,500
ENDING BALANCE DECEMBER 31	\$25,828	\$22,426	\$19,211

INDIGENT DRIVER/ALCOHOL TREATMENT FUND
INDIGENT DRIVER/ALCOHOL TREATMENT

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CONTRACTUAL SERVICES:			
247.990.52480	OTHER PROFESSIONAL SERVICE	\$22,008	\$25,250	\$25,500
	Total - CONTRACTUAL SERVICES	22,008	25,250	25,500
	Grand Total	\$22,008	\$25,250	\$25,500

FUND SUMMARY FOR FUND 248
ENFORCEMENT/EDUCATION FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$44,940	\$48,792	\$57,392
REVENUES:			
Fines & Forfeitures	\$1,538	\$8,600	\$3,550
Miscellaneous	3,706	0	0
TOTAL REVENUES	<u>\$5,244</u>	<u>\$8,600</u>	<u>\$3,550</u>
TOTAL RESOURCES	\$50,184	\$57,392	\$60,942
EXPENDITURES:			
Contractual Services	\$1,392	\$0	\$0
TOTAL EXPENDITURES	<u>\$1,392</u>	<u>\$0</u>	<u>\$0</u>
ENDING BALANCE DECEMBER 31	\$48,792	\$57,392	\$60,942

ENFORCEMENT & EDUCATION FUND
ENFORCEMENT/EDUCATION

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CONTRACTUAL SERVICES:			
248.990.52480	OTHER PROFESSIONAL SERVICE	\$1,392	\$0	\$0
	Total - CONTRACTUAL SERVICES	1,392	0	0
	Grand Total	\$1,392	\$0	\$0

FUND SUMMARY FOR FUND 249
CIVIC DEVELOPMENT FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$334,658	\$311,560	\$261,560
REVENUES:			
Hotel/Motel Tax	\$204,317	\$200,000	\$230,000
TOTAL REVENUES	<u>\$204,317</u>	<u>\$200,000</u>	<u>\$230,000</u>
TOTAL RESOURCES	\$538,974	\$511,560	\$491,560
EXPENDITURES:			
Contractual Services	\$122,414	\$250,000	\$375,000
Transfers	105,000	0	0
TOTAL EXPENDITURES	<u>\$227,414</u>	<u>\$250,000</u>	<u>\$375,000</u>
ENDING BALANCE DECEMBER 31	\$311,560	\$261,560	\$116,560

CIVIC DEVELOPMENT FUND
CIVIC DEVELOPMENT

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CONTRACTUAL SERVICES:			
249.990.52480	OTHER PROFESSIONAL SERVICE	\$25,000	\$150,000	\$225,000
249.990.52980	MISC CONTRACTUAL SERVICES	<u>97,414</u>	<u>100,000</u>	<u>150,000</u>
	Total - CONTRACTUAL SERVICES	122,414	250,000	375,000
	TRANSFERS:			
249.990.58110	TRANSFER TO GENERAL FUND	<u>105,000</u>	<u>0</u>	<u>0</u>
	Total - TRANSFERS	105,000	0	0
	Grand Total	\$227,414	\$250,000	\$375,000

MUNICIPAL COURT

DEPARTMENT OVERVIEW

Middletown Municipal Court was established in 1914 by the Ohio Legislature and given original jurisdiction in civil and misdemeanor criminal cases. The court also has jurisdiction over preliminary hearings in felony cases. In the State of Ohio, the judge of a municipal court is elected for a term of six years.

The Clerk of Courts is appointed by the Judge and is responsible for maintaining the docket, filings and all other official records for the court. The Clerk is also responsible for collecting fines, costs, bonds, fees and issuing subpoenas and warrants to arrest. Funds received by the court are deposited daily. These funds are then distributed by the Clerk in accordance with state statutes and city ordinances to a variety of governmental jurisdictions and agencies. Court costs include fees which are specified for victims of crimes, representation of indigent persons, county law libraries, the State Highway Patrol and others. Fines are distributed to the appropriate representative governmental entity in whose jurisdiction the case arose. These include, among others, the Treasurer of the State of Ohio, the Butler County Treasurer, Lemon Township, Madison Township, the City of Trenton and the City of Middletown. Each year the court submits its operating budget for approval to the governing body of the largest municipality within its jurisdiction. In the case of the Middletown Municipal Court, the budget is submitted for approval to the Middletown City Council.

The geographical jurisdiction of the Middletown Municipal Court is the area from which cases may be brought and decided. The court may hear and decide cases, disputes or controversies arising in the cities of Middletown and Trenton and the townships of Madison and Lemon. The court also has jurisdiction to hear and determine probable cause in all felony cases within its jurisdiction. The court also hears all civil and small claims complaints.

The subject matter jurisdiction of the court is its ability to hear and decide specific kinds of cases. In civil matters, this jurisdiction is limited to cases where the monetary claim requested by either party does not exceed \$15,000. Small claims cases may be filed for monetary claims up to \$6,000. Municipal courts have jurisdiction in misdemeanor traffic and criminal cases where the maximum sentence is one year and the maximum fine is no more than \$1,000. Middletown Municipal Court is unique in that its jurisdiction extends to both Butler and Warren Counties.

The population of the jurisdiction of the court is approximately 80,000. It is anticipated that approximately 20,000 traffic, criminal and civil cases will be filed, docketed, tried and determined by the court next year.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Municipal Court services align with the overall City Goals shown in green.

Goal: PROMOTE AND PROVIDE HEALTHY SAFE LIVING

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: PROMOTE AND FOSTER PRIDE IN COMMUNITY

MUNICIPAL COURT, (continued)

What this means to Citizens, Businesses and Visitors:

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

INCREASED INTEREST IN ARTS, ENTERTAINMENT, RECREATION, HOUSING AND ALL THE ASSETS MIDDLETOWN HAS TO OFFER

Municipal Court 2022 Budget per Capita - \$34.34

Municipal Court Goals and Objectives

To efficiently and effectively implement legislative changes in criminal and traffic court jurisdiction: Implement new computer technology throughout the clerk's office; To meet mandated notification requirements involving vehicles, electronic transfer requirements, fee collections on behalf of Bureau of Motor Vehicles, victim's rights, subpoenas, juror notification and probation services; To train staff in upgraded software programs; To expand sentencing tools utilizing community-based resources and programming. To expand the community service program; To expand probation services with programs in parenting skills, social responsibility classes, addiction and mental health treatment services, job search and employment training using community-based organizations and service providers

To strengthen and expand our role as an advocate of probation services in order to get help, training, guidance, therapy, supervision, treatment, and education for those found guilty of a criminal offense; Correcting behavior, preventing future misbehavior and deaths are important goals and require much of our effort

To promptly, efficiently and judiciously provide civil and criminal justice services to our community; To strive for the most efficient and least costly method in delivering these services; To emphasize fairness, respect and understanding to all parties, witnesses and victims; To use every opportunity to educate others about our court, our role in government and how efficiently our employees perform their jobs; To ensure that our judicial system is independent and impartial, thus guaranteeing a fair hearing or trial to all persons before the court; To provide a safe environment for all court users and employees

To effectively and efficiently implement legislative changes in civil and small claims jurisdiction: Continue to expand current computer technology throughout the civil/small claims division to accommodate the anticipated increase in cases with existing staff; To train staff in updated software programs; To take advantage of changes in technology to better serve the community

FUND SUMMARY FOR FUND 250
MUNICIPAL COURT FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$295	\$63,609	\$39,815
REVENUES:			
Charges for Services	\$30	\$0	\$0
Fines and Forfeitures	913,761	1,086,415	1,142,279
Miscellaneous Revenue	128,706	30,412	31,020
Transfers	750,000	625,000	625,000
TOTAL REVENUES	\$1,792,497	\$1,741,827	\$1,798,299
TOTAL RESOURCES	\$1,792,792	\$1,805,436	\$1,838,114
EXPENDITURES:			
Personal Services	\$1,627,805	\$1,620,245	\$1,605,976
Contractual Services	82,533	118,957	119,083
Commodities	10,591	18,150	14,850
Capital Outlay	8,254	8,269	10,769
TOTAL EXPENDITURES	\$1,729,183	\$1,765,621	\$1,750,678
ENDING BALANCE DECEMBER 31	\$63,609	\$39,815	\$87,436

MUNICIPAL COURT FUND
MUNICIPAL COURT

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:				
JUDGE (NG)		1	1	1
DIRECTOR COURT SERVICES/CLERK OF COURTS (NG)		1	1	1
CHIEF DEPUTY CLERK (183)		0	0	1
DEPUTY CLERK I (187)		6	4	3
DEPUTY CLERK I (237)		2	3	4
DEPUTY CLERK II (186)		3	3	2
DEPUTY CLERK II (240)		0	0	1
BAILIFF (180)		2	1	1
BAILIFF (258)		1	2	2
CHIEF BAILIFF (173)		1	1	1
PROBATION OFFICER (267)		1	2	1
PROBATION OFFICER (258)		1	0	1
ADMIN ASSISTANT/COURT REPORTER (184)		1	1	1
PART-TIME EMPLOYEES		3020 HRS	3020 HRS	520 HRS
PERSONAL SERVICES:				
250.120.51110	SALARIES & WAGES	\$1,146,023	\$1,087,669	\$1,090,182
250.120.51211	PERS	151,938	152,274	152,625
250.120.51220	WORKERS' COMPENSATION	628	43,507	43,607
250.120.51230	HEALTH INSURANCE	307,536	316,680	295,603
250.120.51240	UNEMPLOYMENT COMPENSATION	1,712	0	0
250.120.51260	VEHICLE ALLOWANCE	0	0	3,600
250.120.51270	MEDICARE - CITY SHARE	15,811	15,771	15,808
250.120.51275	LIFE INSURANCE	4,157	4,344	4,551
	Total - PERSONAL SERVICES	1,627,805	1,620,245	1,605,976
CONTRACTUAL SERVICES:				
250.120.52110	TRAVEL AND TRAINING	0	0	\$8,000
250.120.52111	MANDATORY TRAINING	1,864	8,000	0
250.120.52120	EMPLOYEE MILEAGE REIMBURSEMENT	48	1,000	1,000
250.120.52222	TELEPHONE LINE CHARGES	4,693	4,500	4,000
250.120.52230	POSTAGE & POSTAL CHARGES	16,277	15,000	14,000
250.120.52310	MUNICIPAL GARAGE CHARGES	8,475	17,000	17,000
250.120.52330	RADIO MAINTENANCE	1,576	1,607	1,607
250.120.52410	LEGAL SERVICES	8,788	10,000	10,000
250.120.52420	MEDICAL SERVICES	3,750	7,500	6,500
250.120.52427	INTERPRETOR SERVICES	4,836	7,500	6,500
250.120.52480	OTHER PROFESSIONAL SERVICES	6,279	7,500	7,500
250.120.52490	OUTSIDE PRINTING	4,110	6,500	6,426
250.120.52510	MAINTENANCE OF EQUIPMENT	7,843	8,500	8,500
250.120.52835	PREPAID COURT COST/FEEs	54	1,000	500
250.120.52910	LAUNDRY	0	100	50
250.120.52920	MEMBERSHIPS, BOOKS, PERIODICALS	6,440	10,000	7,500
250.120.52960	EMPLOYEE TUITION REIMBURSEMENT	0	5,750	12,500
250.120.52980	MISC CONTRACTUAL SERVICE	7,500	7,500	7,500
	Total - CONTRACTUAL SERVICES	82,533	118,957	119,083
COMMODITIES:				
250.120.53100	OFFICE SUPPLIES	5,387	9,000	8,000
250.120.53210	FOOD	321	450	350
250.120.53230	PURCHASE OF UNIFORMS	4,883	8,700	6,500
	Total - COMMODITIES	10,591	18,150	14,850
CAPITAL OUTLAY:				
250.120.54310	AUTOS & TRUCKS DEPRECIATION	7,304	7,300	7,300
250.120.54311	RADIO DEPRECIATION	950	969	969
250.120.54320	OFFICE MACHINERY & EQUIPMENT	0	0	2,500
	Total - CAPITAL OUTLAY	8,254	8,269	10,769
	Grand Total	\$1,729,183	\$1,765,621	\$1,750,678

FUND SUMMARY FOR FUND 251
POLICE GRANT FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$122,997	\$131,362	\$84,880
REVENUES:			
Intergovernmental	\$48,676	\$39,563	\$40,401
Interest Income	1,709	0	0
TOTAL REVENUES	<u>\$50,385</u>	<u>\$39,563</u>	<u>\$40,401</u>
TOTAL RESOURCES	\$173,382	\$170,925	\$125,281
EXPENDITURES:			
Personal Services	\$12,283	\$57,399	\$45,463
Contractual Services	13,563	20,076	0
Capital Outlay	16,174	8,571	14,980
TOTAL EXPENDITURES	<u>\$42,020</u>	<u>\$86,046</u>	<u>\$60,443</u>
ENDING BALANCE DECEMBER 31	\$131,362	\$84,880	\$64,838

SPECIAL REVENUE FUNDS
POLICE GRANT FUND

POLICE GRANT FUND
POLICE GRANTS

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
2020 STEP GRANT			
PERSONAL SERVICES:			
251.037.51120 OVERTIME WAGES	\$2,839	\$16,006	\$11,753
251.037.51212 POLICE PENSION	554	3,121	2,292
251.037.51220 WORKERS COMP	57	640	470
251.037.51270 MEDICARE	41	232	170
Total - STEP GRANT	3,491	19,999	14,685
2020 IDEP GRANT			
PERSONAL SERVICES:			
251.038.51120 OVERTIME WAGES	6,667	17,927	15,828
251.038.51212 POLICE PENSION	1,300	3,496	3,087
251.038.51220 WORKERS COMP	133	717	633
251.038.51270 MEDICARE	97	260	230
Total - IDEP GRANT	8,197	22,400	19,778
2020 JAG MEMORIAL GRANT			
CAPITAL OUTLAY			
251.048.54360 OTHER EQUIPMENT	0	16,049	0
Total - CAPITAL OUTLAY	0	16,049	0
Total - 2016 JAG LOCAL SOLICITATION GRANT	0	16,049	0
2017 JAG BYRNE MEMORIAL GRANT			
CONTRACTUAL SERVICES:			
251.051.52110 TRAVEL & TRAINING	698	0	0
Total - CONTRACTUAL SERVICES	698	0	0
CAPITAL OUTLAY:			
251.051.54360 OTHER EQUIPMENT	16,174	0	0
Total - CAPITAL OUTLAY	16,174	0	0
Total - 2017 JAG BYRNE MEMORIAL	16,872	0	0
2018 JAG BYRNE MEMORIAL GRANT			
CONTRACTUAL SERVICES:			
251.053.52110 TRAVEL & TRAINING	4,460	0	0
Total - CONTRACTUAL SERVICES	4,460	0	0
Total - 2018 JAG BYRNE MEMORIAL GRANT	4,460	0	0
2019 JAG BYRNE MEMORIAL GRANT			
CONTRACTUAL SERVICES:			
251.054.52110 TRAVEL & TRAINING	5,973	4,027	0
Total - CONTRACTUAL SERVICES	5,973	4,027	0
CAPITAL OUTLAY:			
251.054.54360 OTHER EQUIPMENT	0	8,571	0
Total - CAPITAL OUTLAY	0	8,571	0
Total - 2018 JAG BYRNE MEMORIAL GRANT	5,973	12,598	0
2022 JAG BYRNE MEMORIAL GRANT			
CAPITAL OUTLAY:			
251.055.54360 OTHER EQUIPMENT	0	0	14,980
Total - CAPITAL OUTLAY	0	0	14,980
Total - 2022 JAG BYRNE MEMORIAL GRANT	0	0	14,980
OVI TASK FORCE GRANT			
PERSONAL SERVICES:			
251.070.51120 OVERTIME WAGES	484	12,005	8,803
251.070.51212 POLICE PENSION	94	2,341	1,717
251.070.51220 WORKERS COMPENSATION	10	480	352
251.070.51270 MEDICARE	7	174	128
Total - PERSONAL SERVICES	595	15,000	11,000
Total - OVI TASK FORCE	595	15,000	11,000
2017 STATE TRAINING REIMBURSEMENT			
CONTRACTUAL SERVICES:			
251.071.52111 MANDATORY TRAINING	2,432	0	0
Total - CONTRACTUAL SERVICES	2,432	0	0
Total - 2017 STATE TRAINING REIMBURSEMENT	2,432	0	0
Grand Total	\$42,020	\$86,046	\$60,443

FUND SUMMARY FOR FUND 252
COURT IDIAM FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$52,387	\$57,399	\$39,496
REVENUES:			
Fines & Forfeitures	\$6,086	\$7,097	\$7,239
TOTAL REVENUES	\$6,086	\$7,097	\$7,239
TOTAL RESOURCES	\$58,473	\$64,496	\$46,735
EXPENDITURES:			
Contractual Services	\$1,075	\$25,000	\$20,000
TOTAL EXPENDITURES	\$1,075	\$25,000	\$20,000
ENDING BALANCE DECEMBER 31	\$57,399	\$39,496	\$26,735

COURT IDIAM FUND
IDIAM PROJECTS

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CONTRACTUAL SERVICES:			
252.990.52480	OTHER PROFESSIONAL SERVICES	<u>\$1,075</u>	<u>\$25,000</u>	<u>\$20,000</u>
	Total - CONTRACTUAL SERVICES	<u>1,075</u>	<u>25,000</u>	<u>20,000</u>
	Grand Total	\$1,075	\$25,000	\$20,000

FUND SUMMARY FOR FUND 253
COURT SPECIAL PROJECTS FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$532,587	\$542,576	\$256,843
REVENUES:			
Fines & Forfeitures	\$99,746	\$135,660	\$112,157
TOTAL REVENUES	\$99,746	\$135,660	\$112,157
TOTAL RESOURCES	\$632,333	\$678,236	\$369,000
EXPENDITURES:			
Personal Services	\$67,025	\$61,393	\$80,738
Contractual Services	3,652	10,000	10,000
Capital Outlay	19,081	350,000	100,000
TOTAL EXPENDITURES	\$89,757	\$421,393	\$190,738
ENDING BALANCE DECEMBER 31	\$542,576	\$256,843	\$178,262

COURT SPECIAL PROJECTS FUND
SPECIAL PROJECTS

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:				
	MAGISTRATE (173)	1	0	0
	MAGISTRATE (279)	0	1	1
PERSONAL SERVICES:				
253.990.51110	SALARIES AND WAGES	\$58,467	\$51,223	\$53,709
253.990.51211	PERS	7,480	7,171	7,519
253.990.51220	WORKERS COMPENSATION	29	2,049	2,148
253.990.51230	GROUP HEALTHCARE	0	0	16,376
253.990.51270	MEDICARE - CITY SHARE	846	743	779
253.990.51275	LIFE INSURANCE	203	207	207
253.990.51290	EMPLOYEE AWARDS	0	0	0
	Total - PERSONAL SERVICES	67,025	61,393	80,738
CONTRACTUAL SERVICES:				
253.990.52480	OTHER PROFESSIONAL SERVICES	3,652	10,000	10,000
	Total - CONTRACTUAL SERVICES	3,652	10,000	10,000
CAPITAL OUTLAY				
253.990.54360	OTHER EQUIPMENT	19,081	350,000	100,000
	Total - CAPITAL OUTLAY	19,081	350,000	100,000
	Grand Total	\$89,757	\$421,393	\$190,738

FUND SUMMARY FOR FUND 260
NUISANCE ABATEMENT FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$39,418	\$116,244	\$121,244
REVENUES:			
Property Tax Assessments	\$265,013	\$210,000	\$210,000
Miscellaneous Revenue	0	0	15,000
Transfers from Other Fund	139,039	125,000	100,000
TOTAL REVENUES	\$404,052	\$335,000	\$325,000
TOTAL RESOURCES	\$443,470	\$451,244	\$446,244
EXPENDITURES:			
Contractual Services	\$327,226	\$330,000	\$331,000
TOTAL EXPENDITURES	\$327,226	\$330,000	\$331,000
ENDING BALANCE DECEMBER 31	\$116,244	\$121,244	\$115,244

NUISANCE ABATEMENT FUND
NUISANCE ABATEMENT

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CONTRACTUAL SERVICES:			
260.115.52480	OTHER PROFESSIONAL SERVICES	\$24,969	\$30,000	\$31,000
260.115.52487	NUISANCE ENFORCEMENT	301,473	300,000	300,000
260.115.52535	DEMO COSTS - NIP GRANT	783	0	0
	Total - CONTRACTUAL SERVICES	327,226	330,000	331,000
	Grand Total	\$327,226	\$330,000	\$331,000

FUND SUMMARY FOR FUND 262
SENIOR CITIZENS LEVY FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1	\$0	\$0
REVENUES:			
Property Taxes	\$635,910	\$634,935	\$647,634
Intergovernmental	70,849	94,875	96,772
TOTAL REVENUES	\$706,759	\$729,810	\$744,406
TOTAL RESOURCES	\$706,760	\$729,810	\$744,406
EXPENDITURES:			
Contractual Services	\$706,760	\$729,810	\$744,406
TOTAL EXPENDITURES	\$706,760	\$729,810	\$744,406
ENDING BALANCE DECEMBER 31	\$0	\$0	\$0

SENIOR CITIZENS LEVY FUND
SENIOR CITIZENS LEVY

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CONTRACTUAL SERVICES:			
262.990.52240	BUTLER COUNTY AUDITOR COLL FEES	\$10,073	\$13,770	\$14,045
262.990.52241	REIMBURSEMENTS	696,686	716,040	730,361
	Total - CONTRACTUAL SERVICES	706,760	729,810	744,406
	Grand Total	\$706,760	\$729,810	\$744,406

FUND SUMMARY FOR FUND 265
CORONAVIRUS RELIEF FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$0
REVENUES:			
Intergovernmental	\$3,544,026	\$0	\$0
TOTAL REVENUES	<u>\$3,544,026</u>	<u>\$0</u>	<u>\$0</u>
TOTAL RESOURCES	\$3,544,026	\$0	\$0
EXPENDITURES:			
Transfers	\$3,544,026	\$0	\$0
TOTAL EXPENDITURES	<u>\$3,544,026</u>	<u>\$0</u>	<u>\$0</u>
ENDING BALANCE DECEMBER 31	\$0	\$0	\$0

CORONAVIRUS RELIEF FUND
CORONAVIRUS RELIEF

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	TRANSFERS:			
265.990.55800	SAVE GRANT - CORONAVIRUS RELIEF FUND	\$212,400	\$0	\$0
265.990.58110	TRANS TO GENERAL FUND	3,155,594	0	0
265.990.58120	TRANS TO AUTO & GAS TAX FUND	2,640	0	0
265.990.58190	TRANS TO COMPUTER REPLACEMENT FUND	114,574	0	0
265.990.58192	TRANS TO COURT SPECIAL PROJECTS FUND	11,900	0	0
265.990.58289	TRANS TO HEALTH	46,918	0	0
	Total - TRANSFERS	3,544,026	0	0
	Grand Total	\$3,544,026	\$0	\$0



SECTION 5

DEBT SERVICE FUNDS

EXPENDITURES BY FUND

Fund	Actual 2020	Budget 2021	Budget 2022	\$ Increase (Decrease)	% Increase (Decrease)
General Obligation Bond Retirement	\$1,208,978	\$1,438,305	\$1,282,165	(\$156,140)	-10.9%
Special Assessment Bond Retirement	175,191	172,997	128,887	(44,110)	-25.5%
East End/Towne Blvd. Tax Increment Financing	376,999	361,800	412,793	50,993	14.1%
Downtown Tax Increment Financing	0	10,100	100	(10,000)	-99.0%
Aeronca Tax Increment Financing	0	36	36	0	0.0%
Airport/Riverfront Tax Increment Financing	0	35	35	0	0.0%
Miller Road N Tax Increment Financing	0	300	300	0	0.0%
Towne Mall/Hospital Tax Increment Financing	593,614	586,750	661,750	75,000	12.8%
Renaissance N Tax Increment Financing	362,329	283,850	510,150	226,300	79.7%
Renaissance S Tax Increment Financing	485,310	299,750	678,500	378,750	126.4%
Greentree Industrial Park Tax Increment Financing	0	475,020	75,020	(400,000)	-84.2%
Made Industrial Park Tax Increment Financing	0	35	35	0	0.0%
South Yankee Road Tax Increment Financing	0	35	35	0	0.0%
Towne Mall Tax Increment Financing	141,670	100,000	196,202	96,202	96.2%
Total	\$3,344,091	\$3,729,013	\$3,946,008	\$216,995	5.8%

Table 5.1 Debt Service Expenditures by Fund

Definition of Debt Service Funds

To account for the accumulation of resources for, and the payment of general long-term debt, principal and interest and associated costs.

General Obligation Bond Retirement Fund

To account for payments made in connection with the City of Middletown's General Obligation Debt. Revenues are comprised of transfers from the City Income Tax Fund. Expenditures from this fund are annual bond principal and interest payments due holders of the City's General Obligation Bonds.

Special Assessment Bond Retirement Fund

To accumulate special assessment revenues collected by the county and remitted to the City for the payment of special assessment bonds. The City, in turn, makes principal and interest payments to the owners of the City's special assessment bonds.

East End/Towne Blvd. Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to retire the bonds issued to finance the construction of the extension on Towne Blvd. This area is located between State Route 122 and Hendrickson Road adjacent to Interstate 75.

Downtown Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to retire the bonds issued to finance the improvements and construction of the downtown area. This area includes portions of but not limited to: Central Avenue, Main Street, Manchester Avenue, First Avenue, Carmody Blvd, Verity Parkway, and Reinartz Boulevard.

Aeronca Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs used to fund improvement projects for specific properties located between Germantown Road and Carmody Boulevard.

Airport/Riverfront Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to fund improvement projects which encompasses a small portion of downtown and the area surrounding the municipal airport.

Miller Road North Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to fund improvement projects in the North Miller Road area. This TIF district area encompasses portions of N. Breiel Boulevard, N. Miller Road and Riviera Drive.

Towne Mall / Hospital Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to fund improvement projects which includes specific properties from State Route 122 near Union Road to Cincinnati Dayton Road.

Renaissance North Tax Increment Financing Fund

To account for the tax increment payments and associated costs that will be used to fund improvement projects in the North Renaissance area including properties located in the Renaissance Section 1 and Renaissance Section 2 subdivisions.

Renaissance South Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to fund improvement projects in the South Renaissance area including properties located in the Brass Bell 1 subdivision.

Greentree Industrial Park Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to fund improvement projects in the Greentree Industrial Park.

Made Industrial Park Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to fund improvement projects in the Made Industrial Park.

South Yankee Road Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to fund improvement projects in the area of S. Yankee Road.

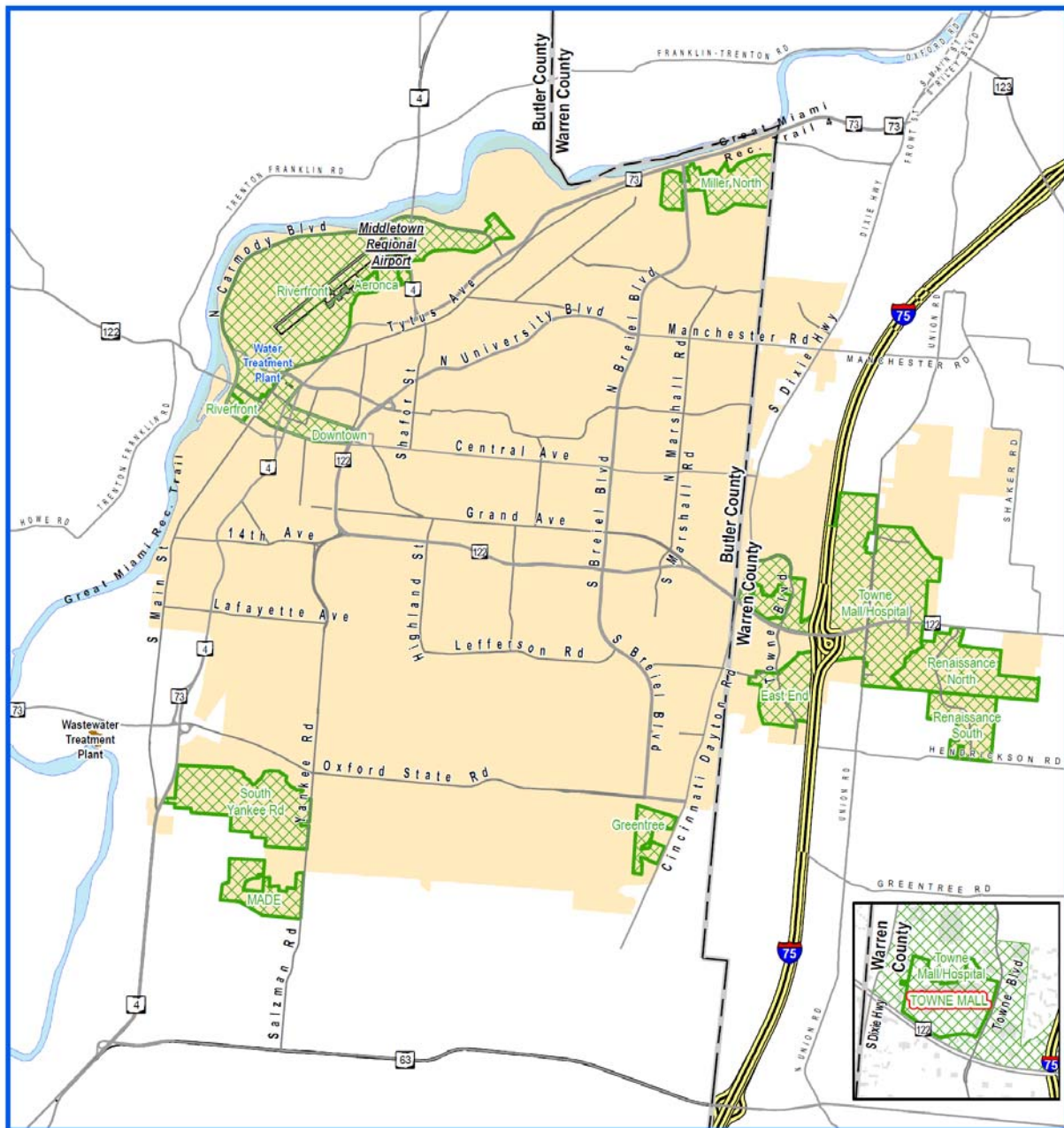
Towne Mall Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to fund improvement projects in the Towne Mall area.

Note on Tax Increment Financing Funds:

Some of the property tax revenues submitted to the City include the school's portion of taxes. The City distributes the school's share to the appropriate school district.

MAP OF TAX INCREMENT FINANCING (TIF) DISTRICTS FOR 2022 BUDGET



City of Middletown TIF Districts 2022 Budget



1 in = 1 miles



Legend

- Tif Districts
- City Building
- Water Treatment Plant
- Wastewater Treatment Plant
- Middletown Corp Limits
- Great Miami River
- County Line

GENERAL OBLIGATION DEBT	Maturity	Outstanding as of December 31, 2021			Scheduled Payments for 2022		
Bond Issues	Year	Principal	Interest	Total	Principal	Interest	Total
Court of Appeals	2023	\$520,450	\$31,068	\$551,518	\$256,480	\$20,617	\$277,097
Union Road Land	2023	719,550	43,733	763,283	353,520	28,984	382,504
SR 122/I-75/Towne Blvd.	2025	200,000	23,348	223,348	50,000	9,158	59,158
Towne Blvd Extension	2022	230,000	9,694	239,694	230,000	9,694	239,694
SR 122/I-75 Interchange	2029	3,115,000	622,000	3,737,000	340,000	124,400	464,400
Greentree Academy	2031	3,020,000	1,077,044	4,097,044	260,000	183,165	443,165
TOTALS		\$7,805,000	\$1,806,887	\$9,611,887	\$1,490,000	\$376,018	\$1,866,018

Table 5.2 General Obligation Debt Table (Payments are from General Bond Retirement Fund & Tax Increment Funds)

DEBT TABLE
Principal Amounts of Outstanding Debt; Leeway for Additional Debt Within Direct Debt Limitations

A.	Total debt:		\$18,555,596
B.	Exempt debt:		
	Category	Outstanding Principal	
	Income Tax	600,000	
	Special Assessment	627,000	
	Water	1,980,000	
	Sewer	3,365,000	
	Other	520,450	
	Tax Increment Financing	230,000	
	Total exempt debt:		\$7,322,450
C.	Total non-exempt debt [A minus B]:		\$11,233,146
D.	5½% of tax valuation (unvoted non-exempt debt limitation):		\$46,646,354
E.	Total non-exempt limited tax bonds and notes outstanding:		
	Bonds	\$11,233,146	
F.	Debt leeway within 5½% unvoted debt limitation [D minus E]:		*\$35,413,208
G.	10½% of tax valuation (voted and unvoted debt limitation):		\$89,052,130
H.	Total non-exempt bonds and notes outstanding:		
	Bonds	\$11,233,146	
I.	Debt leeway within 10½% debt limitation [G minus H]:		*77,818,984

* Debt leeway in this table determined without considering moneys in the General Obligation Bond Retirement Fund.

Statutory Direct Debt Limitations

The Revised Code provides two debt limitations on general obligation debt that are directly based on tax valuation, applicable to all municipal corporations, including the City: (i) the net principal amount of both voted and unvoted debt of a city, excluding “exempt debt” (discussed below), may not exceed 10½% of the total tax valuation of all property in the city as listed and assessed for taxation, and (ii) the net principal amount of the unvoted non-exempt debt of a city may not exceed 5½% of that valuation. These two limitations, which are referred to as the “direct debt limitations”, may be amended from time to time by the General Assembly.

A city’s ability to incur unvoted debt (whether or not exempt from the direct debt limitations) also is restricted by the indirect debt limitation discussed below under Indirect Debt and Unvoted Property Tax Limitations.

Certain debt the City may issue is exempt from the direct debt limitations (“exempt debt”). Exempt debt includes, among others:

- General obligation debt:
 - That is “self-supporting” (that is, non-tax revenues derived from or with respect to the facility or category of facilities are sufficient to pay operating and maintenance expenses and related debt service and other requirements) issued for city utility systems or facilities; airports or landing fields; railroads and other mass transit systems; parking facilities; health care facilities; solid waste facilities; urban development; recreation, sports, convention, museum and other public attraction facilities; facilities for natural resource exploration, development, recovery, use or sale; correctional and other related rehabilitation facilities.
 - To the extent debt service is expected to be paid from tax increment financing payments in lieu of taxes pledged to the payment of that debt service.
 - For highway improvements if the municipality has covenanted to pay debt service and financing costs from distributions of motor vehicle license and fuel taxes.
 - In anticipation of the levy or collection of special assessments.
 - To pay final judgments or court-approved settlements.
 - That is voted for water or sanitary or storm water sewerage facilities to the extent that another subdivision has agreed to pay amounts equal to debt service to the city.
- Unvoted general obligation bonds to the extent that debt service will be met from lawfully available municipal income taxes to be applied to that debt service pursuant to ordinance covenants.
- Revenue debt and mortgage revenue bonds to finance municipal utilities.
- Notes anticipating the collection of current revenues or the proceeds of a specific tax levy.
- Notes issued for certain energy conservation improvements or certain emergency purposes.
- Debt issued in anticipation of the receipt of federal or State grants for permanent improvements, or to evidence loans from the State capital improvements fund.
- Voted debt for urban redevelopment purposes not in excess of 2% of the City’s assessed valuation.
- Debt issued to pay obligations of the city under an agreement relating to the police and fireman’s disability and pension fund.

- Debt issued for municipal educational and cultural facilities.
- Debt issued for the acquisition of property for public use in excess of that needed for a public improvement.

Notes issued in anticipation of exempt bonds also are exempt debt.

The City may incur debt for operating purposes, such as current tax revenue anticipation notes or tax anticipation notes, only under certain limited statutory authority.

In the calculation of debt subject to the direct debt limitations, the amount in a city's bond retirement fund allocable to the principal amount of non-exempt debt is deducted from gross non-exempt debt. Without consideration of amounts in the General Obligation Bond Retirement Fund, and based on outstanding debt and the Bonds, and current tax valuation, the City's voted and unvoted non-exempt debt capacities are:

Debt Limitation	Non-Exempt Debt Outstanding	Additional Debt Capacity Within Limitation
10½% = \$89,052,130	\$11,233,146	\$77,818,984
5½% = \$46,646,354	\$11,233,146	\$35,413,208

FUND SUMMARY FOR FUND 305
GENERAL OBLIGATION BOND RETIREMENT FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$213,157	\$190,737	\$134,145
REVENUES:			
Rentals & Leases	\$486,558	\$731,713	\$720,262
Transfers	700,000	650,000	650,000
TOTAL REVENUES	\$1,186,558	\$1,381,713	\$1,370,262
TOTAL RESOURCES	\$1,399,715	\$1,572,450	\$1,504,407
EXPENDITURES:			
Contractual Services	\$903	\$5,000	\$5,000
Debt Service	1,208,076	1,433,305	1,277,165
TOTAL EXPENDITURES	\$1,208,978	\$1,438,305	\$1,282,165
ENDING BALANCE DECEMBER 31	\$190,737	\$134,145	\$222,242

GENERAL OBLIGATION BOND RETIREMENT FUND
GENERAL OBLIGATION BOND DEBT SERVICE

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
CONTRACTUAL SERVICES:			
305.901.52410 LEGAL SERVICES	\$903	\$5,000	\$5,000
Total - CONTRACTUAL SERVICES	903	5,000	5,000
DEBT SERVICE:			
305.901.57110 BOND PRINCIPAL	840,193	1,135,193	1,000,000
305.901.57310 INTEREST ON BONDS	367,883	298,112	277,165
Total - DEBT SERVICE	1,208,076	1,433,305	1,277,165
Grand Total	\$1,208,978	\$1,438,305	\$1,282,165

FUND SUMMARY FOR FUND 325
SPECIAL ASSESSMENT BOND RETIREMENT FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$448,795	\$417,638	\$495,041
REVENUES:			
Special Assessments	\$144,034	\$250,400	\$255,408
TOTAL REVENUES	<u>\$144,034</u>	<u>\$250,400</u>	<u>\$255,408</u>
TOTAL RESOURCES	\$592,829	\$668,038	\$750,449
EXPENDITURES:			
Debt Service	\$175,191	\$172,997	\$128,887
TOTAL EXPENDITURES	<u>\$175,191</u>	<u>\$172,997</u>	<u>\$128,887</u>
ENDING BALANCE DECEMBER 31	\$417,638	\$495,041	\$621,562

SPECIAL ASSESSMENT BOND RETIREMENT FUND
SPECIAL ASSESSMENT DEBT SERVICE

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
DEBT SERVICE:			
325.901.57110 BOND PRINCIPAL	\$133,000	\$128,000	\$90,000
325.901.57130 REGISTRAR/TRUSTEE FEES	0	10,200	10,404
325.901.57310 INTEREST ON BONDS	42,191	34,797	28,483
Total - DEBT SERVICE	\$175,191	\$172,997	\$128,887
Grand Total	\$175,191	\$172,997	\$128,887

FUND SUMMARY FOR FUND 340
EAST END / TOWNE BLVD. TAX INCREMENT FINANCING FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$326,057	\$519,280	\$551,480
REVENUES:			
TIF Payments	\$570,223	\$394,000	\$404,000
TOTAL REVENUES	<u>\$570,223</u>	<u>\$394,000</u>	<u>\$404,000</u>
TOTAL RESOURCES	\$896,279	\$913,280	\$955,480
EXPENDITURES:			
Contractual Services	\$147,642	\$109,800	\$113,941
Debt Service	229,357	252,000	298,852
TOTAL EXPENDITURES	<u>\$376,999</u>	<u>\$361,800</u>	<u>\$412,793</u>
ENDING BALANCE DECEMBER 31	\$519,280	\$551,480	\$542,687

EAST END/TOWNE BLVD TAX INCREMENT DISTRICT FUND
EAST END/TOWNE BLVD TIF

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CONTRACTUAL SERVICES:			
340.990.52240	BUTLER CO. AUDITOR COLL FEES	\$6,644	\$5,300	\$6,800
340.990.52241	SCHOOL DISTRICT REIMBURSEMENTS	140,998	104,500	107,141
	Total - CONTRACTUAL SERVICES	147,642	109,800	113,941
	DEBT SERVICE:			
340.990.57110	BOND PRINCIPAL	199,807	205,000	280,000
340.990.57310	INTEREST ON BONDS	29,550	47,000	18,852
	Total - DEBT SERVICE	229,357	252,000	298,852
	Grand Total	\$376,999	\$361,800	\$412,793

FUND SUMMARY FOR FUND 345
DOWNTOWN TAX INCREMENT FINANCING FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$6,111	\$14,466	\$12,521
REVENUES:			
TIF Payments	\$8,355	\$8,155	\$8,155
TOTAL REVENUES	<u>\$8,355</u>	<u>\$8,155</u>	<u>\$8,155</u>
TOTAL RESOURCES	\$14,466	\$22,621	\$20,676
EXPENDITURES:			
Contractual Services	\$0	\$100	\$100
Debt Service	0	10,000	0
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$10,100</u>	<u>\$100</u>
ENDING BALANCE DECEMBER 31	\$14,466	\$12,521	\$20,576

DOWNTOWN TAX INCREMENT DISTRICT FUND
DOWNTOWN TIF

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
CONTRACTUAL SERVICES:			
345.990.52240 COUNTY AUDITOR FEES	\$0	\$100	\$100
Total - CONTRACTUAL SERVICES	0	100	100
DEBT SERVICE:			
345.990.57110 BOND PRINCIPAL	0	10,000	0
Total - DEBT SERVICE	0	10,000	0
 Grand Total	 \$0	 \$10,100	 \$100

FUND SUMMARY FOR FUND 350
AERONCA TAX INCREMENT FINANCING FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$4,457	\$4,457	\$4,421
REVENUES:			
TIF Payments	\$0	\$0	\$0
TOTAL REVENUES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL RESOURCES	\$4,457	\$4,457	\$4,421
EXPENDITURES:			
Contractual Services	\$0	\$36	\$36
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$36</u>	<u>\$36</u>
ENDING BALANCE DECEMBER 31	\$4,457	\$4,421	\$4,385

AERONCA TAX INCREMENT FINANCING FUND
AERONCA TIF

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CONTRACTUAL SERVICES:			
350.990.52240	COUNTY AUDITOR FEES	\$0	\$36	\$36
	Total - CONTRACTUAL SERVICES	\$0	\$36	\$36
	Grand Total	\$0	\$36	\$36

FUND SUMMARY FOR FUND 355
AIRPORT RIVERFRONT TAX INCREMENT FINANCING FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$10,760	\$11,381	\$12,320
REVENUES:			
TIF Payments	\$621	\$974	\$974
TOTAL REVENUES	<u>\$621</u>	<u>\$974</u>	<u>\$974</u>
TOTAL RESOURCES	\$11,381	\$12,355	\$13,294
EXPENDITURES:			
Contractual Services	\$0	\$35	\$35
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$35</u>	<u>\$35</u>
ENDING BALANCE DECEMBER 31	\$11,381	\$12,320	\$13,259

AIRPORT/RIVERFRONT TAX INCREMENT DISTRICT FUND
AIRPORT/RIVERFRONT TIF

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CONTRACTUAL SERVICES:			
355.990.52240	COUNTY AUDITOR FEES	\$0	\$35	\$35
	Total - CONTRACTUAL SERVICE	0	35	35
	Grand Total	\$0	\$35	\$35

FUND SUMMARY FOR FUND 360
MILLER ROAD NORTH TAX INCREMENT FINANCING FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$109,273	\$119,624	\$128,401
REVENUES:			
TIF Payments	\$10,352	\$9,077	\$14,800
TOTAL REVENUES	<u>\$10,352</u>	<u>\$9,077</u>	<u>\$14,800</u>
TOTAL RESOURCES	\$119,624	\$128,701	\$143,201
EXPENDITURES:			
Contractual Services	\$0	\$300	\$300
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$300</u>	<u>\$300</u>
ENDING BALANCE DECEMBER 31	\$119,624	\$128,401	\$142,901

**MILLER ROAD NORTH TAX INCREMENT DISTRICT FUND
MILLER ROAD TIF**

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CONTRACTUAL SERVICES:			
360.990.52240	COUNTY AUDITOR FEES	\$0	\$300	\$300
	Total - CONTRACTUAL SERVICE	0	300	300
	Grand Total	\$0	\$300	\$300

FUND SUMMARY FOR FUND 370
TOWNE MALL/HOSPITAL TAX INCREMENT FINANCING FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$73,757	\$103,965	\$102,215
REVENUES:			
TIF Payments	\$623,821	\$585,000	\$685,000
TOTAL REVENUES	<u>\$623,821</u>	<u>\$585,000</u>	<u>\$685,000</u>
TOTAL RESOURCES	\$697,579	\$688,965	\$787,215
EXPENDITURES:			
Contractual Services	\$453,614	\$446,750	\$521,750
Debt Service	140,000	140,000	140,000
TOTAL EXPENDITURES	<u>\$593,614</u>	<u>\$586,750</u>	<u>\$661,750</u>
ENDING BALANCE DECEMBER 31	\$103,965	\$102,215	\$125,465

TOWNE MALL/HOSPITAL TAX INCREMENT DISTRICT FUND
TOWNE MALL/HOSPITAL TIF

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CONTRACTUAL SERVICES:			
370.990.52240	COUNTY AUDITOR FEES	\$7,277	\$8,000	\$8,000
370.990.52241	SCHOOL DISTRICT REIMBURSEMENTS	446,337	438,750	513,750
	Total - CONTRACTUAL SERVICES	453,614	446,750	521,750
	DEBT SERVICE:			
370.990.57110	BOND PRINCIPAL	140,000	140,000	140,000
	Total - DEBT SERVICE	140,000	140,000	140,000
	Grand Total	\$593,614	\$586,750	\$661,750

FUND SUMMARY FOR FUND 371
RENAISSANCE NORTH TAX INCREMENT FINANCING FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$150,786	\$206,523	\$207,673
REVENUES:			
TIF Payments	\$418,067	\$285,000	\$595,000
TOTAL REVENUES	<u>\$418,067</u>	<u>\$285,000</u>	<u>\$595,000</u>
TOTAL RESOURCES	\$568,853	\$491,523	\$802,673
EXPENDITURES:			
Contractual Services	\$292,329	\$213,850	\$440,150
Debt Service	70,000	70,000	70,000
TOTAL EXPENDITURES	<u>\$362,329</u>	<u>\$283,850</u>	<u>\$510,150</u>
ENDING BALANCE DECEMBER 31	\$206,523	\$207,673	\$292,523

RENAISSANCE NORTH TAX INCREMENT DISTRICT FUND
RENAISSANCE NORTH TIF

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
CONTRACTUAL SERVICES:			
371.990.52240 COUNTY AUDITOR FEES	\$4,937	\$5,800	\$5,800
371.990.52241 SCHOOL DISTRICT REIMBURSEMENTS	287,392	208,050	434,350
Total - CONTRACTUAL SERVICES	292,329	213,850	440,150
DEBT SERVICE:			
371.901.57110 BOND PRINCIPAL	70,000	70,000	70,000
Total - DEBT SERVICE	70,000	70,000	70,000
 Grand Total	 \$362,329	 \$283,850	 \$510,150

FUND SUMMARY FOR FUND 372
RENAISSANCE SOUTH TAX INCREMENT FINANCING FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$244,745	\$326,673	\$311,923
REVENUES:			
TIF Payments	\$567,237	\$285,000	\$790,000
TOTAL REVENUES	<u>\$567,237</u>	<u>\$285,000</u>	<u>\$790,000</u>
TOTAL RESOURCES	\$811,982	\$611,673	\$1,101,923
EXPENDITURES:			
Contractual Services	\$405,310	\$219,750	\$598,500
Debt Service	80,000	80,000	80,000
TOTAL EXPENDITURES	<u>\$485,310</u>	<u>\$299,750</u>	<u>\$678,500</u>
ENDING BALANCE DECEMBER 31	\$326,673	\$311,923	\$423,423

RENAISSANCE SOUTH TAX INCREMENT DISTRICT FUND
RENAISSANCE SOUTH TIF

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
CONTRACTUAL SERVICES:			
372.990.52240 COUNTY AUDITOR FEES	\$6,522	\$6,000	\$6,000
372.990.52241 SCHOOL DISTRICT REIMBURSEMENTS	398,787	213,750	592,500
Total - CONTRACTUAL SERVICES	405,310	219,750	598,500
DEBT SERVICE:			
372.901.57310 INTEREST ON BONDS	80,000	80,000	80,000
Total - DEBT SERVICE	80,000	80,000	80,000
Grand Total	\$485,310	\$299,750	\$678,500

FUND SUMMARY FOR FUND 375
GREENTREE INDUSTRIAL PARK TAX INCREMENT DISTRICT FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$380,771	\$463,525	\$31,005
REVENUES:			
TIF Payments	\$82,754	\$42,500	\$135,000
TOTAL REVENUES	<u>\$82,754</u>	<u>\$42,500</u>	<u>\$135,000</u>
TOTAL RESOURCES	\$463,525	\$506,025	\$166,005
EXPENDITURES:			
Contractual Services	\$0	\$420,020	\$20,020
Capital Outlay	0	55,000	\$55,000
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$475,020</u>	<u>\$75,020</u>
ENDING BALANCE DECEMBER 31	\$463,525	\$31,005	\$90,985

GREENTREE INDUSTRIAL PARK TAX INCREMENT DISTRICT FUND
GREENTREE INDUSTRIAL PARK TIF

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
CONTRACTUAL SERVICES:			
375.990.52240 AUDITOR COLLECTION FEES	\$0	\$20	\$20
375.990.52480 OTHER PROFESSIONAL SERVICES	0	420,000	20,000
Total - CONTRACTUAL SERVICES	0	420,020	20,020
CAPTIAL OUTLAY:			
375.990.54400 BUILDINGS AND OTHER STRUCTURES	0	55,000	55,000
Total- CAPITAL OUTLAY	0	55,000	55,000
 Grand Total	 \$0	 \$475,020	 \$75,020

FUND SUMMARY FOR FUND 376
MADE INDUSTRIAL PARK TAX INCREMENT DISTRICT FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$2,407	\$9,695	\$10,050
REVENUES:			
TIF Payments	\$7,288	\$390	\$7,800
TOTAL REVENUES	<u>\$7,288</u>	<u>\$390</u>	<u>\$7,800</u>
TOTAL RESOURCES	\$9,695	\$10,085	\$17,850
EXPENDITURES:			
Contractual Services	\$0	\$35	\$35
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$35</u>	<u>\$35</u>
ENDING BALANCE DECEMBER 31	\$9,695	\$10,050	\$17,815

MADE INDUSTRIAL PARK TAX INCREMENT DISTRICT FUND
MADE INDUSTRIAL PARK TIF

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CONTRACTUAL SERVICES:			
376.990.52240	COUNTY AUDITOR FEES	\$0	\$35	\$35
	Total - CONTRACTUAL SERVICES	0	35	35
	Grand Total	\$0	\$35	\$35

FUND SUMMARY FOR FUND 377
SOUTH YANKEE RD TAX INCREMENT DISTRICT FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$24,071	\$24,319	\$24,534
REVENUES:			
TIF Payments	\$247	\$250	\$790
TOTAL REVENUES	<u>\$247</u>	<u>\$250</u>	<u>\$790</u>
TOTAL RESOURCES	\$24,319	\$24,569	\$25,324
EXPENDITURES:			
Contractual Services	\$0	\$35	\$35
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$35</u>	<u>\$35</u>
ENDING BALANCE DECEMBER 31	\$24,319	\$24,534	\$25,289

SOUTH YANKEE ROAD TAX INCREMENT DISTRICT FUND
SOUTH YANKEE ROAD TIF

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CONTRACTUAL SERVICES:			
377.990.52240	COUNTY AUDITOR FEES	\$0	\$35	\$35
	Total - CONTRACTUAL SERVICES	0	35	35
	Grand Total	\$0	\$35	\$35

FUND SUMMARY FOR FUND 378
TOWNE MALL TAX INCREMENT DISTRICT FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$53,406	\$57,202	\$57,202
REVENUES:			
TIF Payments	\$145,466	\$100,000	\$139,000
TOTAL REVENUES	<u>\$145,466</u>	<u>\$100,000</u>	<u>\$139,000</u>
TOTAL RESOURCES	\$198,872	\$157,202	\$196,202
EXPENDITURES:			
Contractual Services	\$141,670	\$100,000	\$196,202
TOTAL EXPENDITURES	<u>\$141,670</u>	<u>\$100,000</u>	<u>\$196,202</u>
ENDING BALANCE DECEMBER 31	\$57,202	\$57,202	\$0

**TOWNE MALL TAX INCREMENT DISTRICT FUND
TOWNE MALL TIF**

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CONTRACTUAL SERVICES:			
378.990.52240	COUNTY AUDITOR FEES	\$1,670	\$3,675	\$3,675
378.990.52241	SCHOOL DISTRICT REIMBURSEMENT	140,000	22,500	31,275
378.990.52242	TOWNE MALL REIMBURSEMENT	0	73,825	\$161,252
	Total - CONTRACTUAL SERVICES	141,670	100,000	196,202
	Grand Total	\$141,670	\$100,000	\$196,202



SECTION 6

CAPITAL IMPROVEMENT FUNDS

EXPENDITURES BY FUND

Fund	Actual 2020	Budget 2021	Budget 2022	\$ Increase (Decrease)	% Increase (Decrease)
Capital Improvements	\$2,751,493	\$4,212,000	\$6,078,500	\$1,866,500	44.3%
Downtown Improvements	223,111	273,553	269,523	(4,030)	-1.5%
Airport Improvements	517,873	504,000	625,000	121,000	24.0%
Water Capital Reserve	2,556,755	3,775,000	6,010,000	2,235,000	59.2%
Storm Water Capital Reserve	1,131,907	800,000	1,550,000	750,000	93.8%
Sewer Capital Reserve	4,754,971	8,310,000	14,410,000	6,100,000	73.4%
Computer Replacement	391,623	475,000	375,000	(100,000)	-21.1%
Property Development	227,993	234,858	257,132	22,274	9.5%
Economic Development Bond Service	157,968	160,168	157,193	(2,975)	-1.9%
Total	\$12,713,694	\$18,744,579	\$29,732,348	\$10,987,769	58.6%

Table 6.1 Capital Improvement Expenditures by Fund

Definition of Capital Improvement Funds

To account for financial resources to be used for the construction or acquisition of major capital facilities.

Capital Improvements Fund

To account for the City's 1 mill annual real estate tax levy, federal and state grants dedicated to capital improvements. Expenditures of this fund are for capital improvements listed in the City's three-year Capital Improvements Plan (CIP). The majority of expenditures slated for street improvements.

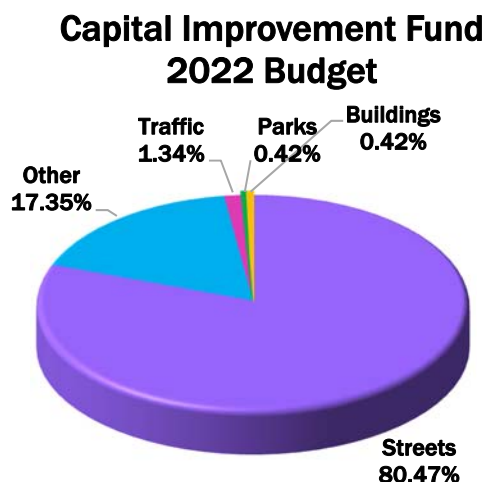


Figure 6.1 Year 2022 expenditures from CIP Fund

Downtown Improvements Fund

To account for the expenditures connected with the downtown area and the City's economic development efforts.

Airport Improvements Fund

To account for revenues and expenditures in connection with capital improvements at the airport. Revenues are usually comprised of Federal and State grants and local contributions from the Airport Fund.

Water Capital Reserve Fund

To account for capital improvements of the water system. The expenditures are outlined in the three-year Capital Improvements Plan. The Water Fund transfers revenues into this fund to pay for these capital improvements.

Storm Water Capital Reserve Fund

To account for the storm water utility capital expenditures. Revenue will be generated by the storm water utility fee which went into effect January 1, 2006.

Sewer Capital Reserve Fund

To account for capital improvements of the sewer system. The expenditures are outlined in the three-year Capital Improvements Plan. The Sewer Fund transfers revenues into this fund to pay for the capital improvements

Computer Replacement Fund

To accumulate funds for the future purchase of a new mainframe computer for the City and scheduled replacements of software, personal computers, printers, and copiers.

Property Development Fund

To account for all revenues and expenditures connected with the development of city owned property.

Economic Development Bond Service Fund

To account for expenditures associated with economic development projects.

Figure 6.2 below illustrates the capital projects planned in the Capital Improvements Fund, the Water Capital Reserve Fund, the Sewer Capital Reserve Fund, and the Storm Sewer Capital Reserve Fund over a three year period.

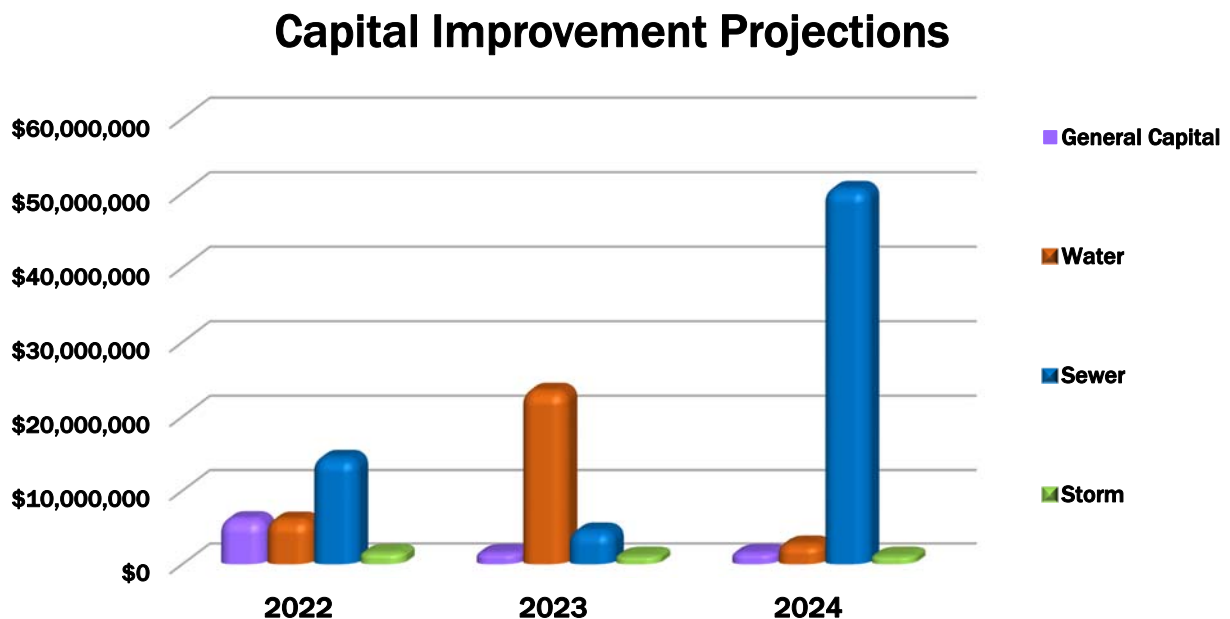


Figure 6.2 Major Capital Improvement Plan Projections

POLICIES FOR CAPITAL IMPROVEMENT PROJECTS

Capital improvements will be financed to the greatest extent possible by those who benefit from the project

Efforts will be made to secure grants from state and federal sources for capital improvement projects

All capital improvement projects will be analyzed to measure their impact on future operating budgets

Projects to preserve the City's infrastructure and other assets will have priority

IMPACTS OF CAPITAL INVESTMENTS ON OPERATING BUDGET

Several capital improvements scheduled for 2022 will affect the City's operating budgets. The major improvements scheduled are:

Long Term Control Plan Development

Implementation of the Long Term Control Plan (LTCP) to reduce combined sewer overflows will have a major impact on this operating budget and future budget years. Beginning in 2016, a new 10% infrastructure fee was added to all sewer charges in the City. This additional revenue is for Long Term Control Plan activities. The cost for 2022 is \$4.5 million. One staff position, a Natural Resources Coordinator, was added in 2019 to oversee LTCP projects. This position has an additional impact of \$96,524.27 on the 2022 operating budget. Additional staff and/or consultants will be necessary to administer the many capital improvement projects required of the plan.

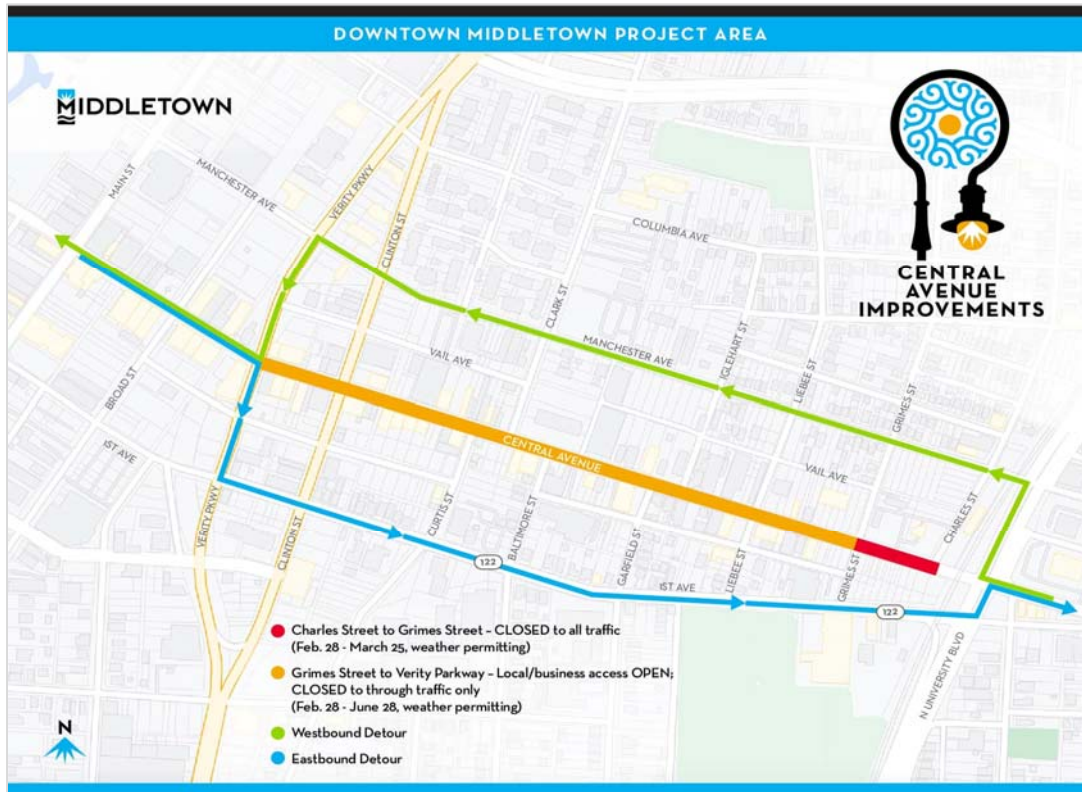
Downtown Storage Basin Design (LTCP)

The City of Middletown's consent decree with the EPA requires the design and construction of a 5,100,000 Minimum Gallon Combined Sewer Overflow storage tank to mitigate combined sewer overflows into the Great Miami River. This, being the design phase of the project, is estimated to cost \$4.5 million in 2022.

Central Avenue Improvements

This \$6.6 million project consists of reconstructing a half mile segment of Central Avenue from University Boulevard to Verity Parkway (Canal Street) with \$4.2 million being reimbursed by a federal transportation grant distributed and managed by Ohio-Kentucky-Indiana Regional Council of Governments (OKI). This project will upgrade aging infrastructure in poor condition by replacing pavement, curb, sidewalk, water main and services, and street lighting. The project will also include rehabilitating the existing combined sewer, providing new storm sewer with sustainable storm water management (best management practices), traffic calming, technology infrastructure, and other functional streetscape amenities consistent with the City's Downtown Master Plan. New

signal installations, updated signal timing, and left turn lanes will be installed at the existing signalized intersections. This roadwork will be enhanced by new concrete walks with red pavers, raised planters, benches, landscaping, and vintage light fixtures that are expected to last well into the future. This project will be sure to have a huge positive impact on the 2022 budget and future budgets. It will be transformational for the downtown business district once completed. A much needed facelift to Central Avenue will inspire old businesses to improve facades and will attract unique new businesses and restaurants.



INSPIRATIONAL IMAGERY CENTRAL AVENUE DETAILS



CENTRAL AVENUE IMPROVEMENTS MIDDLETOWN, OHIO

7

PAVING COLOR AND PATTERN - RED PAVERS - DIAMOND PATTERN AMENITY STRIP
CENTRAL ISLAND AND RAISED PLANTER



CENTRAL AVENUE IMPROVEMENTS MIDDLETOWN, OHIO

5

FURNISHINGS
STREET FURNITURE AND LIGHTING

LIGHTING AMENITIES



Accessories
"Smart Lighting" Expansion Capability
Banner Arms
GFCI Outlet Connections
Hooked Planter Arm
Wrap-Around Planter Capability



LIGHTING AMENITIES



LITTER AMENITIES



SEATING AMENITIES



VICTOR STANLEY - BACKLESS BENCH (PMS-324)



VICTOR STANLEY - BACKLESS BENCH (PMS-324)



CENTRAL AVENUE IMPROVEMENTS MIDDLETOWN, OHIO

6

Sewer System Rehabilitation/Replacement Program

The 2022 budget of \$5.6 million, will address miscellaneous upgrades/modifications in the sewer collection system. This includes the correction of reoccurring problems or improvements, replacements of old sewer main, and other unscheduled major repairs. The cost of major repairs in 2020 was \$2.9 million and the estimated cost in 2021 is \$3 million. Operating cost will be decreased due to the reduction of infiltration and inflow into the system, thereby reducing the total flow of wastewater treated.

Water System Rehabilitation/Replacement Program

The 2022 budget of \$2 million, will address miscellaneous upgrades/modifications in the water distribution system. This includes the correction of reoccurring problems or improvements, replacement of old water main, and other unscheduled major repairs. The cost of major repairs in 2020 was \$2.2 million and the estimated cost in 2021 is \$2 million. Operating cost will be decreased due to proper maintenance and scheduled repairs. Unscheduled emergency repairs due to breakage or distress on the City's water distribution system can result in loss of service, loss of treated water, increased maintenance, overtime hours for service personnel, traffic and business disruptions, and potential property damage, all being unplanned extra cost to the City and resulting in a negative impact on the current operating budget.

Water Reclamation Facility Boiler Replacement & Secondary Electrical Improvements

The Boiler at the Water Reclamation Facility is from the original construction and fails often. Parts are now obsolete and repairs are increasingly difficult. Replacement is estimated to cost \$500K and installation is scheduled for 2022. In addition to the Boiler Replacement project, there will be Secondary Electrical Improvements to the Water Reclamation Facility. The \$1.5 million electrical upgrade to the secondary process area will include a new motor control central (MCC) which provides power for all building equipment, new variable frequency drives (VFDs) which allows pump speed to ramp up and down depending on operation conditions), and secondary pump motors, flow metering equipment, new conduit to feed power to the new MCC, and building improvements. Design on these improvements began in 2021 and construction will begin in 2022.

Meter Transmission Unit (MTU) Replacement

Approximately 22,000 MTUs that were installed in 2005, are now reaching the end of their useful life. Over the last several years we have begun to replace the MTUs as they fail. Since the MTUs were all installed around the same time, the remaining MTUs are expected to begin failing within the next year. This \$2 million project will replace the remaining 16,000 that have not been replaced. The cost will be split between the Water Capital Reserve Fund and the Sewer Capital Reserve Fund.

Filter Backwash to Sanitary Disposal

Filter backwash from the Water Treatment Plant is currently discharged to the lime slurry lagoon. This filter backwash contributes to the overloading of the lagoon and can be redirected to the sanitary sewer. Engineering began in 2021 on the new filter backwash to sanitary sewer disposal line and construction will take place in 2022 at a cost of \$1.5 million.

2022 ODOT Urban Paving - SR 73 (Tytus Avenue to Germantown Road)

This \$700K project paves State Route 73 between Tytus Avenue and Germantown Road. ODOT will fund \$425K with the City funding the other \$275K needed to complete this project.

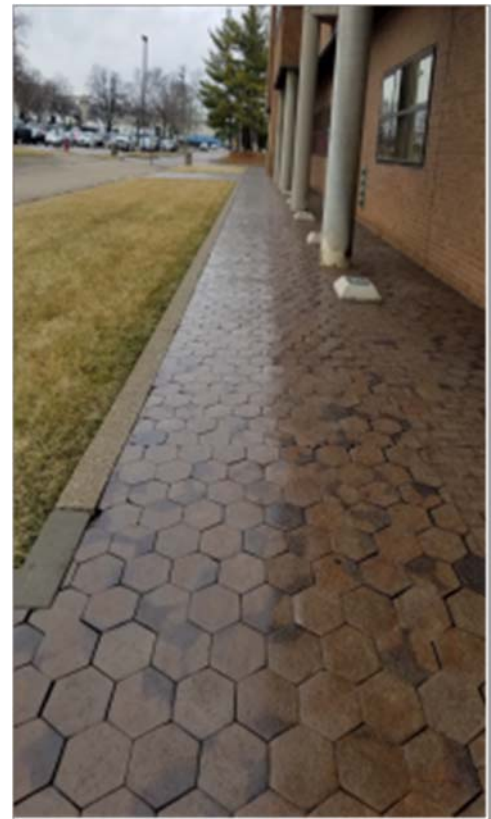
Local Street Paving

- \$1,000,000 Auto & Gas Fund (Streets Maintenance Division)
- \$800,000 General Capital Fund
- \$600,000 Storm Water Capital Fund
- \$600,000 2022 Sidewalk, Curb, & Gutter Fund (special assessments to property owners)

Savings will result in less material and labor costs for asphalt patching and pothole repairs. It is estimated in 2022 labor costs for asphalt patching and pothole repairs will cost the City \$199,990, an estimated cost of \$55,748 in asphalt materials, \$15,780 in maintenance of machinery/equipment, and \$8,428 for 2,107 gallons of fuel.

City Building Paver Replacement/Rehabilitation Program

The City Building Paver Replacement project is expected to begin in 2022 and cost a total of \$1 million. Foundation inspections and inflated construction bids delayed this project in the past. The City building was built in 1976. The deteriorating walkway pavers installed during construction of the City building and the surrounding plaza, are in danger of becoming pedestrian trip hazards and cause leakage problems to police administration offices and the City jail that are built below the north entrance to the City building. An existing drive that allows for 20 minute parking directly in front of the entrance will be closed to traffic and will be replaced with a colored concrete walkway with new drainage to alleviate leaking to the offices below, and also improving safety concerns of vehicles having access to the building. These improvements are not only expected to improve the appearance of the building, but will have an overall positive effect on the City's operating budget by saving the City against future liability claims due to the paver trip hazards being eliminated and repairs to the offices and jail beneath will no longer be necessary once new drainage is installed, alleviating the flooding/damage concerns.



Plaza walkway pavers currently in use

Transforming City streets and public spaces into more efficient and welcoming spaces will have a positive economic impact on current and future operating budgets. Safety, access and mobility, environmental health and economic vitality are all positive results that will stimulate the City's economy making Middletown a more desirable place to live, work, or visit.

2022 – 2024 CAPITAL IMPROVEMENT PLAN PROJECTIONS
(IN \$1,000's)

2022 Projects	Federal	State	Other	City C.I.P.	Total
General					
Local Street Paving		800	1,000		1,800
Central Ave. Improvements	4,185				4,185
ODOT Urban Paving - SR 73 (Tytus Ave. to Germantown Rd.)		425		275	700
City Building Pavers				150	150
Gateway/Boulevard Enhancements				75	75
Traffic Signal & Systems Replacement				95	95
Misc Parks Improvements				30	30
Misc Building Improvements				30	30
Subtotal	\$4,185	\$1,225	\$1,000	\$655	\$7,065
Sewer			Loan		
WRF Boiler				500	500
WRF Secondary Electrical Improvements			1,500		1,500
MTU Replacement				1,000	1,000
Downtown Basin Design			4,500		4,500
City Building Pavers				300	300
System Replacement Program			5,600		5,600
Central Ave. Improvements			1,000		1,000
GIS				10	10
Subtotal	\$0	\$0	\$12,600	\$1,810	\$14,410
Storm Water					
Local Street Paving				600	600
System Replacement Program				150	150
Central Ave. Improvements				450	450
City Building Pavers				300	300
NPDES Compliance				50	50
Subtotal	\$0	\$0	\$0	\$1,550	\$1,550
Water			Loan		
Facility Upgrades				200	200
Filter Backwash - Sanitary Disposal			1,500		1,500
MTU Replacement			1,000		1,000
System Replacement Program				2,000	2,000
Central Ave. Improvements				1,000	1,000
City Building Pavers				300	300
GIS				10	10
Subtotal	\$0	\$0	\$2,500	\$3,510	\$6,010
2022 TOTALS	\$4,185	\$1,225	\$1,000	\$7,525	\$29,035

2022 – 2024 CAPITAL IMPROVEMENT PLAN PROJECTIONS
(IN \$1,000's)

2023 Projects	Federal	State	Other	City C.I.P.	Total
General					
Local Street Paving		800	1,000	500	2,300
Gateway/Boulevard Enhancements				75	75
Traffic Signal & Systems Replacement				95	95
Misc Parks Improvements				30	30
Misc Building Improvements				30	30
Subtotal	\$0	\$800	\$1,000	\$730	\$2,530
Sewer					
Facility Upgrades				500	500
System Replacement Program				4,000	4,000
GIS				10	10
Subtotal	\$0	\$0	\$0	\$4,510	\$4,510
Storm Water					
Local Street Paving				600	600
System Replacement Program				450	450
NPDES Compliance				50	50
Subtotal	\$0	\$0	\$0	\$1,100	\$1,100
Water			Loan		
Facility Upgrades				200	200
System Replacement Program				2,000	2,000
Lime Residuals Dewatering and Storage			12,000		12,000
Blueball Storage and Backup WTP					
Backup Power			8,700		8,700
LSLR Program				500	500
GIS				10	10
Subtotal	\$0	\$0	\$20,700	\$2,710	\$23,410
2023 TOTALS	\$0	\$800	\$20,700	\$9,050	\$31,550

2022 – 2024 CAPITAL IMPROVEMENT PLAN PROJECTIONS
(IN \$1,000's)

2024 Projects	Federal	State	Other	City C.I.P.	Total
General					
Local Street Paving		800	1,000	500	2,300
Gateway/Boulevard Enhancements				75	75
Traffic Signal & Systems Replacement				95	95
Misc Parks Improvements				30	30
Misc Building Improvements				30	30
Subtotal	\$0	\$800	\$1,000	\$730	\$2,530
Sewer			Loan		
Facility Upgrades				500	500
Downtown Basin			46,000		46,000
System Replacement Program				4,000	4,000
GIS				10	10
Subtotal	\$0	\$0	\$46,000	\$4,510	\$50,510
Storm Water					
Local Street Paving				600	600
System Replacement Program				450	450
NPDES Compliance				50	50
Subtotal	\$0	\$0	\$0	\$1,100	\$1,100
Water					
Facility Upgrades				200	200
System Replacement Program				2,000	2,000
LSLR Program				500	500
GIS				10	10
Subtotal	\$0	\$0	\$0	\$2,710	\$2,710
2024 TOTALS	\$0	\$800	\$1,000	\$9,050	\$56,850

CAPITAL IMPROVEMENT PROGRAM Project Descriptions

GENERAL CAPITAL IMPROVEMENT FUND - \$7,065,000

Local Street Paving

The project consists of resurfacing and reconstruction of various streets throughout the City. The streets considered here have had no major rehabilitation for nearly 20 years and all have Pavement Condition Rating less than 60. This project will include restoration of curbs, gutters, driveway aprons, and sidewalks deemed defective by the City (at adjacent property owners' expense). Handicap ramps will be brought up to current standards where necessary. Storm sewers, catch basins, and manholes will be repaired or replaced as needed.

STATE	\$800,000
OTHER	<u>\$1,000,000</u>
TOTAL	\$1,800,000

Central Avenue Improvements

Reconstruction of Central Avenue between Verity Parkway and Charles Street. Project includes full depth pavement replacement, streetscaping, traffic signal and street lighting upgrades, new water main and storm sewer, and rehabilitation of existing combined sewers.

FEDERAL	<u>\$4,185,000</u>
TOTAL	\$4,185,000

ODOT Urban Paving

Resurfacing and reconstruction of State Route 73 from Tytus Avenue to Germantown Road.

STATE	\$425,000
CIP	<u>\$275,000</u>
TOTAL	\$700,000

City Building Pavers

Project to replace the existing pavers surrounding the City Building.

CIP	<u>\$150,000</u>
TOTAL	\$150,000

CAPITAL IMPROVEMENT PROGRAM
Project Descriptions

GENERAL CAPITAL IMPROVEMENT FUND - \$7,065,000 (continued)

Gateway/Boulevard Enhancements

Additional landscape and hardscape improvements will be made at the I-75 and SR 122 interchange.

CIP	<u>\$75,000</u>
TOTAL	\$75,000

Traffic Signal & Systems Replacement Program

Funding is set aside each year to address upgrades to the traffic control system throughout the City.

CIP	<u>\$95,000</u>
TOTAL	\$95,000

Miscellaneous Parks Improvements

Funding is set aside each year to address miscellaneous upgrades/modifications in the various parks. Projects may include playground equipment, fencing, tree trimming, etc.

CIP	<u>\$30,000</u>
TOTAL	\$30,000

Miscellaneous Building Improvements

Funding is set aside each year to address miscellaneous upgrades/modifications to City owned facilities.

CIP	<u>\$30,000</u>
TOTAL	\$30,000

FUND SUMMARY FOR FUND 220
CAPITAL IMPROVEMENT FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$2,451,036	\$1,976,727	\$1,620,409
REVENUES:			
Property Taxes	\$605,817	\$570,123	\$697,200
Intergovernmental Revenue	477,553	3,270,559	5,480,559
Charges for Services	11,028	5,000	5,000
Interest Income	32,785	0	10,000
Miscellaneous Revenue	650,000	10,000	0
Transfers	500,000	0	0
TOTAL REVENUES	\$2,277,183	\$3,855,682	\$6,192,759
TOTAL RESOURCES	\$4,728,219	\$5,832,409	\$7,813,168
EXPENDITURES:			
Contractual Services	\$9,721	\$12,000	\$13,500
Capital Outlay	2,741,772	4,200,000	6,065,000
TOTAL EXPENDITURES	\$2,751,493	\$4,212,000	\$6,078,500
ENDING BALANCE DECEMBER 31	\$1,976,727	\$1,620,409	\$1,734,668

CAPITAL IMPROVEMENTS FUND
PROJECT DETAIL

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
CONTRACTUAL SERVICES:			
220.990.52240 COUNTY AUDITOR COLLECTION FEES	\$9,721	\$12,000	\$13,500
Total - CONTRACTUAL SERVICES	9,721	12,000	13,500
CAPITAL OUTLAY:			
220.025.54520 I-75 GATEWAY IMPROVEMENTS, PHASE 2	33,293	50,000	75,000
220.027.54520 ODOT URBAN PAVING PROGRAM	0	2,510,000	700,000
220.032.54520 PAVING	1,991,451	1,100,000	800,000
220.037.54520 ODOT SAFETY PROJECT - 1ST AVENUE	0	400,000	0
220.624.54200 BIKE PATH	354,840	0	0
220.671.54520 TRAFFIC SIGNAL & SYSTEMS	76,178	80,000	95,000
220.812.54520 YANKEE RD - PHASE 3	136,561	0	0
220.813.54520 CENTRAL AVE IMPROVEMENTS	0	0	4,185,000
220.817.54520 UNIVERSITY BRIDGE REHAB DESIGN	62,500	0	0
220.818.54520 CITY BUILDING SOUTH PROMENADE - PAVERS	0	0	150,000
220.990.54400 BUILDINGS & STRUCTURES	50,050	30,000	30,000
220.990.54550 PARK FACILITIES	36,900	30,000	30,000
Total - CAPITAL OUTLAY	2,741,772	4,200,000	6,065,000
 Grand Total	 \$2,751,493	 \$4,212,000	 \$6,078,500

FUND SUMMARY FOR FUND 481
DOWNTOWN IMPROVEMENTS FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$185,092	\$220,923	\$160,074
REVENUES:			
Interest Income	\$3,203	\$2,929	\$1,972
Miscellaneous Revenue	80,739	69,775	71,171
Transfers	175,000	140,000	175,000
TOTAL REVENUES	\$258,942	\$212,704	\$248,143
TOTAL RESOURCES	\$444,034	\$433,627	\$408,217
EXPENDITURES:			
Contractual Services	\$31,059	\$37,000	\$80,000
Capital Outlay	0	43,000	0
Debt Service	192,053	193,553	189,523
TOTAL EXPENDITURES	\$223,111	\$273,553	\$269,523
ENDING BALANCE DECEMBER 31	\$220,923	\$160,074	\$138,694

DOWNTOWN IMPROVEMENTS FUND
PROJECT DETAIL

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CONTRACTUAL SERVICES - DOWNTOWN			
481.990.52480	OTHER PROFESSIONAL SERVICES	\$27,670	\$32,000	\$78,000
481.990.52810	PROPERTY TAXES	3,388	5,000	2,000
	Total - CONTRACTUAL SERVICES	<u>31,059</u>	<u>37,000</u>	<u>80,000</u>
	CAPITAL OUTLAY			
481.990.54401	PURCHASE REAL PROPERTY	0	43,000	0
	Total - CAPITAL OUTLAY	<u>0</u>	<u>43,000</u>	<u>0</u>
	DEBT SERVICE			
481.990.57220	PAYMENT ON BONDS - PRINCIPAL	125,000	130,000	130,000
481.990.57320	INTEREST ON NOTES	67,053	63,553	59,523
	Total - DEBT SERVICE	<u>192,053</u>	<u>193,553</u>	<u>189,523</u>
	Grand Total	\$223,111	\$273,553	\$269,523

FUND SUMMARY FOR FUND 492
AIRPORT IMPROVEMENTS FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$306,378	\$271,593	\$291,593
REVENUES:			
Intergovernmental Revenue	\$471,088	504,000	\$727,000
Transfers	12,000	20,000	20,000
TOTAL REVENUES	\$483,088	\$524,000	\$747,000
TOTAL RESOURCES	\$789,466	\$795,593	\$1,038,593
EXPENDITURES:			
Capital Outlay	\$517,873	\$504,000	\$625,000
TOTAL EXPENDITURES	\$517,873	\$504,000	\$625,000
ENDING BALANCE DECEMBER 31	\$271,593	\$291,593	\$413,593

AIRPORT IMPROVEMENTS FUND
PROJECT DETAIL

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CAPITAL OUTLAY:			
492.990.54510	AIRPORT FACILITIES	\$517,873	\$504,000	\$625,000
	Total - CAPITAL OUTLAY	517,873	504,000	625,000
	Grand Total	\$517,873	\$504,000	\$625,000

CAPITAL IMPROVEMENT PROGRAM Project Descriptions

WATER CAPITAL RESERVE FUND - \$6,010,000

Water Treatment Plant Facility Upgrades

Funding is set aside each year to address miscellaneous upgrades at the water treatment plant and wellfield. This includes replacement of aging equipment.

Water CIP	<u>\$200,000</u>
TOTAL	\$200,000

Filter Backwash to Sanitary Disposal

Filter backwash from the Water Treatment Plant is currently discharged to the lime slurry lagoon. This filter backwash contributes to the overloading of the lagoon and can be redirected to the sanitary sewer. Engineering began in 2021 on the new filter backwash to sanitary sewer disposal line and construction will take place in 2022.

Water CIP (Debt issued)	<u>\$1,500,000</u>
TOTAL	\$1,500,000

MTU (Meter Transmission Unit) Replacement

Approximately 22,000 MTUs that were installed in 2005, are now reaching the end of their useful life. Over the last couple of years we have begun to replace the MTUs as they fail. Since the MTUs were all installed around the same time, the remaining MTUs are expected to begin failing within the next year. This project will replace the remaining 16,000 that have not been replaced.

Water CIP (Debt issued)	<u>\$1,000,000</u>
TOTAL	\$1,000,000

System Replacement Program

Funding is set aside each year to address miscellaneous upgrades/modifications in the distribution system. This includes the correction of reoccurring problems or improvements, replacement of old water main prior to a roadway resurfacing, and other unscheduled repairs.

Water CIP	<u>\$2,000,000</u>
TOTAL	\$2,000,000

Central Avenue Improvements

Reconstruction of Central Avenue between Verity Parkway and Charles Street. Project includes full depth pavement replacement, streetscaping, traffic signal and street lighting upgrades, new water main and storm sewer, and rehabilitation of existing combined sewers.

Water CIP	<u>\$1,000,000</u>
TOTAL	\$1,000,000

CAPITAL IMPROVEMENT PROGRAM
Project Descriptions

WATER CAPITAL RESERVE FUND - \$6,010,000

City Building Pavers

Project to replace existing pavers surrounding the City Building.

Water CIP	<u>\$300,000</u>
TOTAL	\$300,000

GIS Program

The City is continuing efforts to implement a geographic information system.

Water CIP	<u>\$10,000</u>
TOTAL	\$10,000

FUND SUMMARY FOR FUND 494
WATER CAPITAL RESERVE FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$6,334,184	\$7,020,663	\$5,797,450
REVENUES:			
Charges for Services	\$230,100	\$75,000	\$75,000
Interest Income	82,351	25,000	1,492
Reimbursements	53,996	0	0
Sale of Bonds	0	0	2,500,000
Transfers	2,876,787	2,451,787	2,451,787
TOTAL REVENUES	<u>\$3,243,234</u>	<u>\$2,551,787</u>	<u>\$5,028,279</u>
TOTAL RESOURCES	\$9,577,418	\$9,572,450	\$10,825,729
EXPENDITURES:			
Capital Outlay	\$2,556,755	\$3,775,000	\$6,010,000
TOTAL EXPENDITURES	<u>\$2,556,755</u>	<u>\$3,775,000</u>	<u>\$6,010,000</u>
ENDING BALANCE DECEMBER 31	\$7,020,663	\$5,797,450	\$4,815,729

WATER CAPITAL RESERVE FUND
PROJECT DETAIL

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
CAPITAL OUTLAY:			
494.018.54530 WTP FACILITY UPGRADES	\$322,293	\$1,265,000	\$1,700,000
494.024.54530 CENTRAL AVE WATER MAINS	0	0	1,000,000
494.631.54530 SYSTEM REPLACEMENT PROGRAM	2,217,149	2,000,000	2,000,000
494.720.54530 WATER GIS	7,250	10,000	10,000
494.736..54530 MTU REPLACEMENT PROGRAM	0	0	1,000,000
494.820.54530 CITY BUILDING PAVERS	0	300,000	300,000
494.821.54530 ASSET MANAGEMENT PLAN	0	200,000	0
494.990.54200 IMPROVEMENTS OTHER THAN BUILDINGS	10,064	0	0
Total - CAPITAL OUTLAY	2,556,755	3,775,000	6,010,000
Grand Total	\$2,556,755	\$3,775,000	\$6,010,000

CAPITAL IMPROVEMENT PROGRAM Project Descriptions

STORM WATER CAPITAL RESERVE FUND - \$1,500,000

Local Street Paving

The project consists of resurfacing and reconstruction of various streets throughout the City. This project will include restoration of curbs, gutters, driveway aprons, and sidewalks deemed defective by the City (at adjacent property owners' expense). Handicap ramps will be brought up to current standards where necessary. Storm sewers, catch basins, and manholes will be repaired or replaced as needed.

Storm Water CIP	<u>\$600,000</u>
TOTAL	\$600,000

System Replacement Program

Funding is set aside each year to address miscellaneous upgrades in the drainage system. This includes the correction of reoccurring problems or improvements, replacement of storm sewers prior to a roadway resurfacing, and other unscheduled repairs.

Storm Water CIP	<u>\$150,000</u>
TOTAL	\$150,000

Central Avenue Improvements

Reconstruction of Central Avenue between Verity Parkway and Charles Street. Project includes full depth pavement replacement, streetscaping, traffic signal and street lighting upgrades, new water main and storm sewer, and rehabilitation of existing combined sewers.

Storm Water CIP	<u>\$450,000</u>
TOTAL	\$450,000

City Building Pavers

Project to replace existing pavers surrounding the City Building.

Storm Water CIP	<u>\$300,000</u>
TOTAL	\$300,000

CAPITAL IMPROVEMENT PROGRAM
Project Descriptions

STORM WATER CAPITAL RESERVE FUND - \$1,500,000

NPDES Compliance Program

The EPA's National Pollution Discharge Elimination System (NPDES) permit requires the City to address the six minimum control measures (MCM) on an annual basis. The items covered will include the annual permit fee, professional services for preparation of the annual report submitted to EPA and Storm Water Pollution Prevention Plans for various City facilities, membership in the Regional Storm Water Collaborative, and the creation of various public education and outreach materials as needed.

Storm Water CIP	<u>\$50,000</u>
TOTAL	\$50,000

FUND SUMMARY FOR FUND 415
STORM WATER CAPITAL RESERVE FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,683,968	\$1,371,986	\$1,628,128
REVENUES:			
Interest Income	\$19,925	\$6,142	\$4,094
Transfers	800,000	1,050,000	1,050,000
TOTAL REVENUES	<u>\$819,925</u>	<u>\$1,056,142</u>	<u>\$1,054,094</u>
TOTAL RESOURCES	\$2,503,891	\$2,428,128	\$2,682,222
EXPENDITURES:			
Capital Outlay	\$1,131,907	\$800,000	\$1,550,000
TOTAL EXPENDITURES	<u>\$1,131,907</u>	<u>\$800,000</u>	<u>\$1,550,000</u>
ENDING BALANCE DECEMBER 31	\$1,371,986	\$1,628,128	\$1,132,222

STORM WATER CAPITAL RESERVE FUND
PROJECT DETAIL

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
CAPITAL OUTLAY:			
415.811.54501 SYSTEM REPLACEMENT PROGRAM	\$504,903	\$150,000	\$150,000
415.812.54501 NPDES COMPLIANCE	33,982	50,000	50,000
415.832.54501 CENTRAL AVE IMPROVEMENTS	0	0	450,000
415.834.54501 LOCAL STREET PAVING	482,343	600,000	600,000
415.838.54501 S. UNIVERSITY BRIDGE DECK REPLACEMENT	110,679	0	0
415.839.54501 CITY BUILDING PAVERS	0	0	300,000
Total - CAPITAL OUTLAY	1,131,907	800,000	1,550,000
 Grand Total	 \$1,131,907	 \$800,000	 \$1,550,000

CAPITAL IMPROVEMENT PROGRAM Project Descriptions

SEWER CAPITAL RESERVE FUND - \$14,410,000

WRF Boiler

The Boiler at the Water Reclamation Facility is from the original construction and fails often. Parts are now obsolete and repairs are increasingly difficult. Replacement is scheduled for 2022.

Sewer CIP	<u>\$500,000</u>
TOTAL	\$500,000

WRF Secondary Electrical Improvements

Electrical improvements to the secondary process area including a new MCC, new VFDs and secondary pump motors, flow metering equipment, new conduit to feed power to the new MCC, and building improvements. Design began in 2021 and construction will begin in 2022.

Sewer CIP (Debt issued)	<u>\$1,500,000</u>
TOTAL	\$1,500,000

MTU (Meter Transmission Unit) Replacement

Approximately 22,000 MTUs that were installed in 2005, are now reaching the end of their useful life. Over the last couple of years we have begun to replace the MTUs as they fail. Since the MTUs were all installed around the same time, the remaining MTUs are expected to begin failing within the next year. This project will replace the remaining 16,000 that have not been replaced.

Sewer CIP	<u>\$1,000,000</u>
Sewer CIP	\$1,000,000

Downtown Basin Design

The City of Middletown's consent decree with the EPA requires the design and construction of a 5.1 MG CSO storage tank to mitigate combined sewer overflows into the Great Miami River. The design phase is budgeted for 2022.

Sewer CIP (Debt issued)	<u>\$4,500,000</u>
TOTAL	\$4,500,000

City Building Pavers

Project to replace existing pavers surrounding the City Building.

Sewer CIP	<u>\$300,000</u>
TOTAL	\$300,000

CAPITAL IMPROVEMENT PROGRAM
Project Descriptions

SEWER CAPITAL RESERVE FUND - \$14,410,000

System Replacement Program

Funding is set aside each year to address miscellaneous upgrades/modifications in the collection system. This includes the correction of reoccurring problems or improvements, replacement of old sewer main prior to a roadway resurfacing, and other unscheduled repairs.

Sewer CIP (Debt issued)	<u>\$5,600,000</u>
TOTAL	\$5,600,000

Central Avenue Improvements

Reconstruction of Central Avenue between Verity Parkway and Charles Street. Project includes full depth pavement replacement, streetscaping, traffic signal and street lighting upgrades, new water main and storm sewer, and rehabilitation of existing combined sewers.

Sewer CIP (Debt issued)	<u>\$1,000,000</u>
TOTAL	\$1,000,000

GIS Program

The City is continuing efforts to implement a geographic information system.

Sewer CIP	<u>\$10,000</u>
TOTAL	\$10,000

FUND SUMMARY FOR FUND 495
SEWER CAPITAL RESERVE FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$15,930,901	\$19,757,541	\$19,936,361
REVENUES:			
Charges for Services	\$1,772,961	\$1,199,421	\$1,255,643
Interest Income	226,469	58,830	46,408
Miscellaneous Revenue	54,390	0	0
Sale of Bonds	0	0	12,600,000
Transfers	6,527,790	7,230,569	7,342,097
TOTAL REVENUES	\$8,581,611	\$8,488,820	\$21,244,148
TOTAL RESOURCES	\$24,512,512	\$28,246,361	\$41,180,509
EXPENDITURES:			
Capital Outlay	\$4,754,971	\$8,310,000	\$14,410,000
TOTAL EXPENDITURES	\$4,754,971	\$8,310,000	\$14,410,000
ENDING BALANCE DECEMBER 31	\$19,757,541	\$19,936,361	\$26,770,509

**SEWER CAPITAL RESERVE FUND
PROJECT DETAIL**

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
CAPITAL OUTLAY:			
495.630.54540 LONG TERM CONTROL POLICY DEVELOP	\$1,698,302	\$3,000,000	\$0
495.631.54540 SYSTEM REPLACEMENT PROGRAM	2,942,124	3,000,000	5,600,000
495.721.54540 GIS	7,250	10,000	10,000
495.738.54540 MTU REPLACEMENT PROGRAM	0	0	1,000,000
495.740.54540 DOWNTOWN BASIN DESIGN		0	4,500,000
495.813.54540 CENTRAL AVENUE IMPROVEMENTS	0	0	1,000,000
495.820.54540 CITY BUILDING PAVERS	0	300,000	300,000
495.820.54540 SEWER CONDITION ASSESSMENT PROGRAM	0	1,500,000	0
495.880.54540 FACILITY UPGRADES	107,295	500,000	2,000,000
Total - CAPITAL OUTLAY	4,754,971	8,310,000	14,410,000
Grand Total	\$4,754,971	\$8,310,000	\$14,410,000

FUND SUMMARY FOR FUND 498
COMPUTER REPLACEMENT FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,461,446	\$1,391,773	\$1,125,037
REVENUES:			
Interest Income	\$18,900	\$62,254	\$55,351
Depreciation Charges	0	55,120	55,120
Transfers	303,050	90,890	193,376
TOTAL REVENUES	\$321,950	\$208,264	\$303,847
TOTAL RESOURCES	\$1,783,396	\$1,600,037	\$1,428,884
EXPENDITURES:			
Capital Outlay	\$391,623	\$475,000	\$375,000
TOTAL EXPENDITURES	\$391,623	\$475,000	\$375,000
ENDING BALANCE DECEMBER 31	\$1,391,773	\$1,125,037	\$1,053,884

COMPUTER REPLACEMENT FUND
PROJECT DETAIL

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CAPITAL OUTLAY:			
498.990.54300	COMPUTERS & OTHER PERIPHERALS	\$365,719	\$400,000	\$220,000
498.990.54320	OFFICE MACHINERY & EQUIPMENT	10,211	25,000	0
498.990.54370	COMPUTER SOFTWARE	15,693	50,000	155,000
	Total - CAPITAL OUTLAY	391,623	475,000	375,000
	Grand Total	\$391,623	\$475,000	\$375,000

FUND SUMMARY FOR FUND 499
PROPERTY DEVELOPMENT FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$349,600	\$302,880	\$250,032
REVENUES:			
Intergovernmental Revenue	\$181,273	\$182,010	\$185,650
TOTAL REVENUES	\$181,273	\$182,010	\$185,650
TOTAL RESOURCES	\$530,873	\$484,890	\$435,682
EXPENDITURES:			
Contractual Services	\$227,993	\$229,858	\$257,132
Capital Outlay	0	5,000	0
TOTAL EXPENDITURES	\$227,993	\$234,858	\$257,132
ENDING BALANCE DECEMBER 31	\$302,880	\$250,032	\$178,550

PROPERTY DEVELOPMENT FUND
PROJECT DETAIL

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CONTRACTUAL SERVICES:			
499.990.52481	JOB CREATION INCENTIVE GRANT	\$50,000	\$50,000	\$0
499.990.52484	JCIG - AKERS	12,524	0	0
499.990.52485	JCIG - BARRETT	30,033	30,033	0
499.990.52486	JCIG - METAL COATERS (NCI)	30,625	30,625	27,081
499.990.52487	JCIG - METAL MATIC	34,022	18,900	59,048
499.990.52488	JCIG - AVURE	13,300	13,300	73,810
499.990.52489	JCIG - MIDWEST AMMUNITION	0	0	22,143
499.990.52810	PROPERTY TAXES	638	2,000	10,050
499.990.52811	SMALL BUSINESS ASSISTANCE	23,850	85,000	65,000
499.990.52815	PACE	10,000	0	0
	Total - CONTRACTUAL SERVICES	227,993	229,858	257,132
	CAPITAL OUTLAY:			
499.990.54400	BUILDINGS AND OTHER STRUCTURES	0	5,000	0
	Total - CAPITAL OUTLAY	0	5,000	0
	Grand Total	\$227,993	\$234,858	\$257,132

FUND SUMMARY FOR FUND 485
ECONOMIC DEVELOPMENT BOND SERVICE FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$265	\$2,265	\$2,265
REVENUES:			
Transfer from General Fund	\$159,968	\$160,168	\$157,194
TOTAL REVENUES	<u>\$159,968</u>	<u>\$160,168</u>	<u>\$157,194</u>
TOTAL RESOURCES	\$160,233	\$162,433	\$159,459
EXPENDITURES:			
Debt Service	\$157,968	\$160,168	\$157,193
TOTAL EXPENDITURES	<u>\$157,968</u>	<u>\$160,168</u>	<u>\$157,193</u>
ENDING BALANCE DECEMBER 31	\$2,265	\$2,265	\$2,266

ECONOMIC DEVELOPMENT BOND SERVICE FUND
PROJECT DETAIL

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	DEBT SERVICE:			
485.990.57220	PAYMENT ON BONDS - PRINCIPAL	80,000	85,000	85,000
485.990.57320	INTEREST ON NOTES/BONDS	77,968	75,168	72,193
	Total - DEBT SERVICE	157,968	160,168	157,193
	Grand Total	\$157,968	\$160,168	\$157,193



SECTION 7

SPECIAL ASSESSMENT FUNDS

EXPENDITURES BY FUND

Fund	Actual 2020	Budget 2021	Budget 2022	\$ Increase (Decrease)	% Increase (Decrease)
2019 Sidewalk, Curb, & Gutter	59,399	0	0	0	0.0%
2020 Sidewalk, Curb, & Gutter	1,083,351	0	0	0	
2021 Sidewalk, Curb, & Gutter	0	1,255,000	0	(1,255,000)	100.0%
2022 Sidewalk, Curb, & Gutter	0	0	600,000	600,000	100.0%
Total	\$1,142,750	\$1,255,000	\$600,000	(\$655,000)	-52.2%

Table 7.1 Special Assessment Expenditures by Fund

Definition of Special Assessment Funds

To accumulate costs for projects involving various improvements in Middletown. Property owners are assessed for part of the cost of the projects.

2019, 2020, 2021, & 2022 Sidewalk, Curb, & Gutter Funds

To accumulate costs for repairs and/or replacement of defective sidewalk and curb or other concrete items at various locations throughout the City.

FUND SUMMARY FOR FUND 890
2019 SIDEWALK, CURB & GUTTER

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$59,399	(\$0)	(\$0)
Special Assessments	\$0	\$0	\$0
TOTAL REVENUES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL RESOURCES	\$59,399	(\$0)	(\$0)
Capital Outlay	\$59,399	\$0	\$0
TOTAL EXPENDITURES	<u>\$59,399</u>	<u>\$0</u>	<u>\$0</u>
ENDING BALANCE DECEMBER 31	(\$0)	(\$0)	(\$0)

2019 SIDEWALK, CURB, AND GUTTER PROGRAM
PROJECT DETAIL

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CAPITAL OUTLAY:			
890.990.54520	SIDEWALK, CURB, & GUTTER	\$59,399	\$0	\$0
	Total - CAPITAL OUTLAY	59,399	0	0
	Grand Total	\$59,399	\$0	\$0

FUND SUMMARY FOR FUND 891
2020 SIDEWALK, CURB & GUTTER

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,083,351	\$0	\$0
Special Assessments	\$0	\$0	\$0
TOTAL REVENUES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL RESOURCES	\$1,083,351	\$0	\$0
Capital Outlay	\$1,083,351	\$0	\$0
TOTAL EXPENDITURES	<u>\$1,083,351</u>	<u>\$0</u>	<u>\$0</u>
ENDING BALANCE DECEMBER 31	\$0	\$0	\$0

2020 SIDEWALK, CURB, AND GUTTER PROGRAM
PROJECT DETAIL

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CAPITAL OUTLAY:			
891.990.54520	SIDEWALK, CURB, & GUTTER	\$1,083,351	\$0	\$0
	Total - CAPITAL OUTLAY	1,083,351	0	0
	Grand Total	\$1,083,351	\$0	\$0

FUND SUMMARY FOR FUND 892
2021 SIDEWALK, CURB & GUTTER

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$0
Special Assessments	\$0	\$1,255,000	\$0
TOTAL REVENUES	\$0	\$1,255,000	\$0
TOTAL RESOURCES	\$0	\$1,255,000	\$0
Capital Outlay	\$0	\$1,255,000	\$0
TOTAL EXPENDITURES	\$0	\$1,255,000	\$0
ENDING BALANCE DECEMBER 31	\$0	\$0	\$0

2021 SIDEWALK, CURB, AND GUTTER PROGRAM
PROJECT DETAIL

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CAPITAL OUTLAY:			
892.990.54520	SIDEWALK, CURB, & GUTTER	<u>\$0</u>	<u>\$1,255,000</u>	<u>\$0</u>
	Total - CAPITAL OUTLAY	0	1,255,000	0
	Grand Total	\$0	\$1,255,000	\$0

FUND SUMMARY FOR FUND 893
2022 SIDEWALK, CURB & GUTTER

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$600,000
TOTAL REVENUES	<u>\$0</u>	<u>\$0</u>	<u>\$600,000</u>
TOTAL RESOURCES	\$0	\$0	\$600,000
EXPENDITURES:			
Capital Outlay	\$0	\$0	\$600,000
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>\$600,000</u>
ENDING BALANCE DECEMBER 31	\$0	\$0	\$0

**2022 SIDEWALK, CURB, & GUTTER
PROJECT DETAIL**

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CAPITAL OUTLAY:			
893.990.54520	SIDEWALK, CURB, & GUTTER	\$0	\$0	\$600,000
	Total - CAPITAL OUTLAY	0	0	600,000
	 Grand Total	 \$0	 \$0	 \$600,000



SECTION 8

ENTERPRISE FUNDS

EXPENDITURES BY FUND

Fund	Actual 2020	Budget 2021	Budget 2022	\$ Increase (Decrease)	% Increase (Decrease)
Water	\$9,666,601	\$9,468,512	\$9,642,012	\$173,500	1.8%
Storm Water	1,912,072	2,567,161	2,560,587	(\$6,574)	-0.3%
Sewer	13,630,872	15,374,546	15,588,484	\$213,938	1.4%
Airport	999,902	982,269	1,262,800	\$280,531	28.6%
Transit	2,090,950	6,904,187	8,710,867	\$1,806,680	26.2%
Wellfield Protection	88,140	319,607	675,669	\$356,062	111.4%
Solid Waste Disposal	3,631,053	3,655,459	3,735,400	\$79,941	2.2%
Total	\$32,019,590	\$39,271,741	\$42,175,819	\$2,904,078	7.4%

Table 8.1 Enterprise Expenditures by Fund

Definition of Enterprise Funds

To account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recorded primarily through user charges; or (b) where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purpose.

Enterprise Fund Summary

The summary in the above table lists the actual expenditures for 2020 as well as dollar and percentage comparisons between 2021 and 2022 budgeted expenditures. For the line item detail of each fund, please refer to the specific fund in the following pages of this section of the budget document.

Water Fund

This fund accounts for all revenues and expenditures of the City's water system. All operating expenditures, capital improvements, and debt service payments connected with the City water system are paid by this fund.

Water Fund Revenues

As shown on the pie chart (Figure 8.1) the City's metered water charges provide 98.23% of the revenue for this fund. The remaining is comprised of interest revenue and other miscellaneous revenue. A separate Water Capital Reserve Fund has been set up in the Capital Projects Funds (see Section 6) to account for the capital improvements of the water system.



Water Treatment Plant

Water Fund Expenditures

The expenditures in the Water Fund support Water Administration, where the customer accounts are maintained; the Water Treatment Division which operates and maintains the treatment plant facilities; and the Water Maintenance Division which maintains the water lines and installation and maintenance of water meters. In addition, capital improvements and debt service for the water system are paid from this fund.



Storm Water Fund

This fund was established in 2006 and accounts for the City's storm sewer system. All operating expenditures and capital improvements costs connected with the storm sewer system are paid by this fund.

Storm Water Fund Revenues

Revenues consist of fees that are based on the impervious surface of a property. Residential properties pay a flat rate based on the average impervious surface of 2,814 square feet of a typical residential lot. Non-residential properties pay an amount equal to the number of equivalent residential units of impervious surface area. Storm water charges are 100% of the revenues. A separate Storm Sewer Capital Reserve Fund has been set up in the Capital Projects Funds to account for the capital improvements of the storm sewer system. The Storm Sewer Fund will transfer approximately 41.01% of

the customer payments into the Storm Sewer Capital Reserve Fund for these improvements. The remaining 58.99% of revenues will fund all other operating expenditures.

Storm Sewer Fund Expenditures

Expenditures in this fund support the Storm Water Maintenance Division which maintains storm water collection mains and catch basins; administrative support; and capital improvement projects (see Section 6 - Storm Water Capital Reserve Fund).

Sewer Fund

This fund accounts for the City's wastewater treatment system. All operating expenditures, capital improvements, and debt service costs connected with the wastewater treatment system are paid by this fund.

Sewer Fund Revenues

The Sewer Fund's metered sewer charges account for 98.86% of the revenue for this fund. A separate Sewer Capital Reserve Fund has been set up in the Capital Projects Funds (see Section 6) to account for the capital improvements of the sewer system. Capital improvements are as outlined in the City's five-year Sewer Capital Improvement Plan. The Sewer Fund is transferring approximately 47.10% of the customer payments into the Sewer Capital Reserve Fund for these improvements.



Sewer Fund Expenditures

The expenditures in the Sewer Fund consist of Sewer Administration where the customer accounts are maintained in conjunction with the Water Administration Division; the Public Works and Utilities Administration Division manages the City's water, sewer, and refuse utilities; the Wastewater Treatment Division which operates and maintains the Wastewater Treatment Plant; and the Sewer Maintenance Division which maintains the sanitary sewer system. Capital improvements to the sewer system and debt payments are also made from this fund.



Water Reclamation Plant

Airport Fund

This fund accounts for the operation of the Middletown Regional Airport/Hook Field. The major source of revenue is hangar lease payments. A twenty-year bond was issued in 2008 to purchase the buildings at the airport from a privately owned company. The major airport operating costs include personnel, contractual service charges for liability insurance, utilities, commodities for supplies and aviation fuel purchases for resale, and debt payments.

Transit System Fund

This fund accounts for the operation of the City's public bus line system. Major revenues include federal and state transit operating and capital improvement subsidies.

Well Field Protection Fund

This fund accounts for the revenues of the well field protection fee. The expenditures in this fund include management of the well field, water well network (sampling and reporting to Ohio Environmental Protection Agency), and reserve funds for emergency response and risk management to assist businesses in the well field protection zone with the best management practices.

Solid Waste Disposal Fund

This fund accounts for the City's solid waste disposal programs. The program includes refuse pickup and recycling by a private contractor for all households who live in the City limits.

WATER FUND

Revenues	2020 Actual	2021 Budget	2022 Budget
Water Charges	\$ 9,621,643	\$ 9,678,579	\$ 9,678,578
Interest Income	41,917	38,110	38,110
Miscellaneous Revenue	186,927	21,225	136,226
Total	\$ 9,850,487	\$ 9,737,914	\$ 9,852,914

Table 8.2 Water Fund Revenues for 2020-2022

Division Expenditures	2020 Actual	2021 Budget	2022 Budget
Water Administration	\$ 542,653	\$ 554,262	\$ 573,288
Water Treatment	2,768,914	2,824,300	2,870,714
Water Maintenance	1,676,701	1,790,633	1,853,604
Debt Service	295,400	296,200	294,750
Administrative Services	1,248,908	1,286,375	1,324,966
Capital Improvements	2,876,787	2,451,787	2,451,787
Transfers	257,238	264,955	272,903
Total	\$ 9,666,601	\$ 9,468,512	\$ 9,642,012

Table 8.3 Water Fund division expenditures for 2020-2022

Water Fund 2022

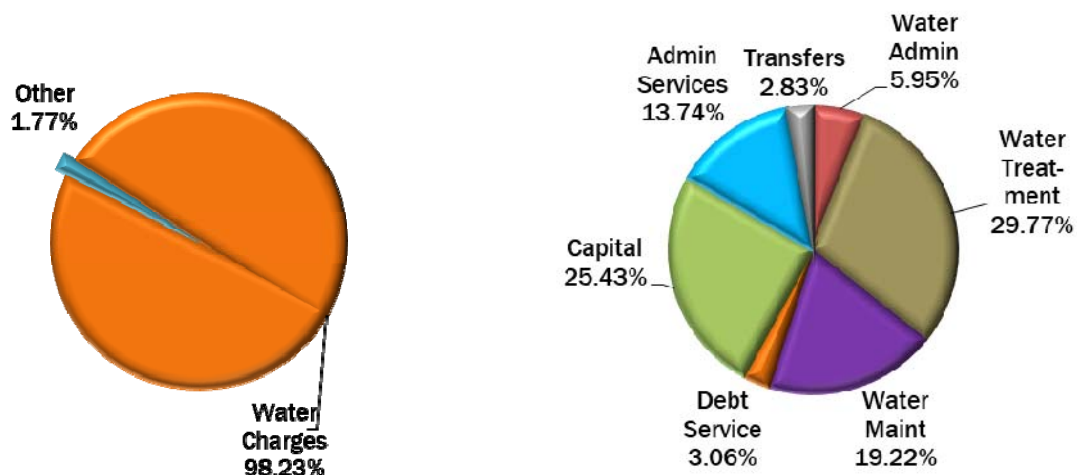


Figure 8.1 Water Fund revenues and division expenditures for budget year 2022

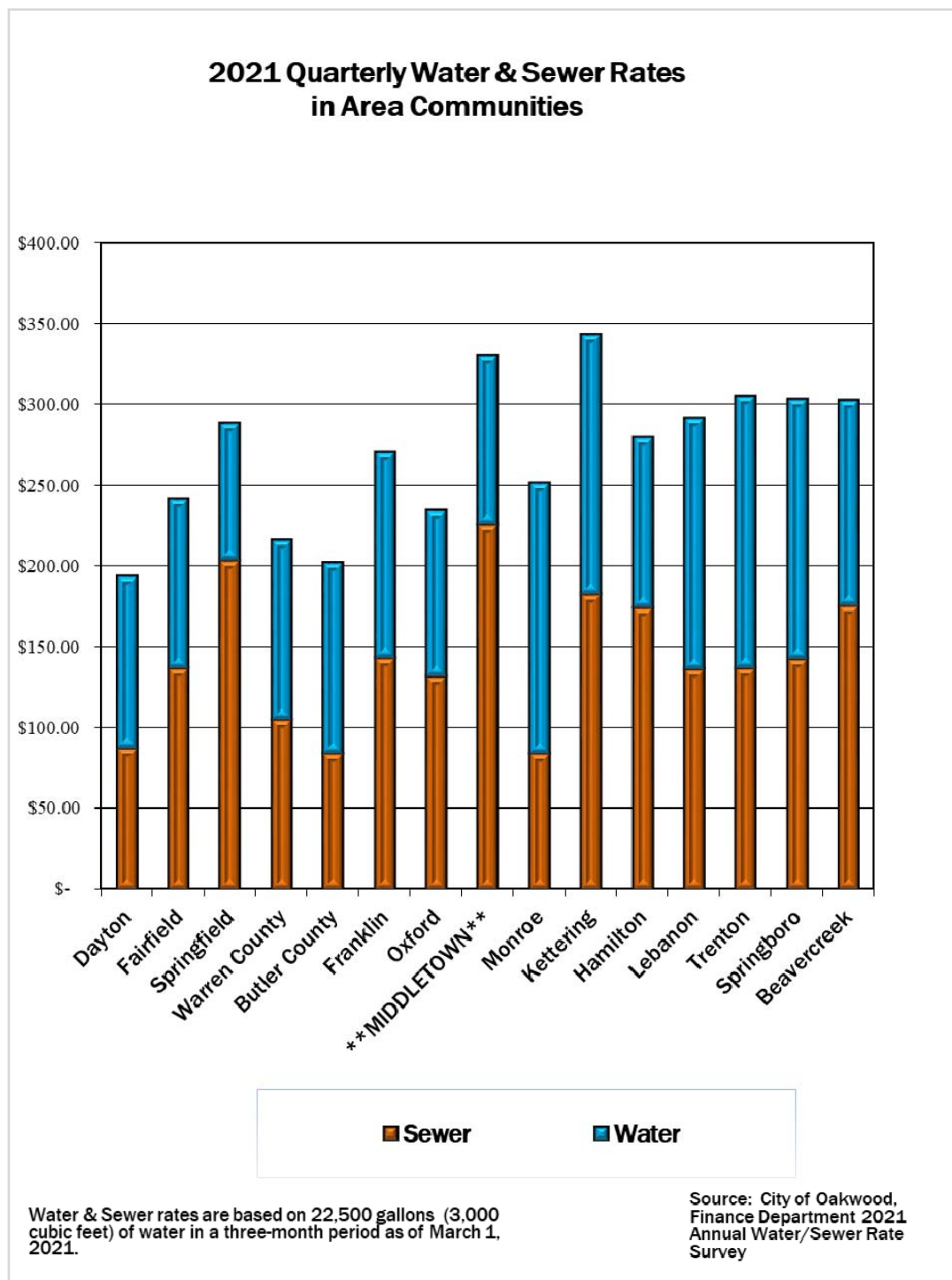


Figure 8.2 Comparison of Water & Sewer rates in area communities

WATER TREATMENT

DEPARTMENT OVERVIEW

The Water Treatment Division's mission is to provide a safe and reliable supply of drinking water that meets or exceeds water quality standards of Ohio EPA and satisfies the demand of the City of Middletown and surrounding areas. The Division of Water Treatment is under the direction of the Treatment Plant Manager. The 2022 Water Treatment budget reflects an authorized staffing level that includes the Treatment Plant Manager and the following: one Process Control Supervisor; six Operators; two Maintenance Mechanics; one Laboratory Analyst; one Assistant Lab Analyst and one Secretary. The Treatment Plant Manager is required by the Ohio revised code to possess a valid Class III water supply certification as issued by Ohio EPA. This position is responsible for well field protection and all operational, laboratory, and maintenance activities of the water treatment plant and water system. The Process Control Supervisor is required to maintain a valid Class II water supply certification and full laboratory certification as issued by Ohio EPA. This position supervises treatment plant process and operations. The Operators are required to obtain a minimum of Class I water supply certification and are certified to perform general operational laboratory testing for water hardness, alkalinity, PH, Chlorine residual, and Fluoride residual. Operators are also required to work a 24/7 schedule and dispatch after hours emergency calls. The Laboratory Analysts maintains full OEPA laboratory certification and maintains compliance with all required Federal, State, and local sampling and testing of drinking water quality. The two Maintenance Mechanics maintain all buildings, SCADA, pumps, motors, and other equipment used to supply drinking water to the water system. The Secretary operates the front office functions of the Water Treatment Plant including payroll preparation, accounting, reception, dispatch, scheduling, word processing, reporting, and recordkeeping.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Water Treatment Division services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

Water Treatment Division 2022 Budget per Capita - \$56.30

WATER TREATMENT, (continued)

Water Treatment Division Goals and Objectives

Provide staff training to develop and maintain required OEPA staffing levels and promote the City of Middletown as a great place to work

Increase the number of public tours of the Water Treatment Plant and educational demonstrations to promote Middletown water as a valuable resource

Upgrade Treatment Plant components including SCADA, filter control equipment, and filter media

Increase wellfield pumping capacity

WATER TREATMENT DIVISION SERVICE MEASURES

CATEGORIES	<u>2020 Actual</u>	<u>2021 Estimate</u>	<u>2022 Estimate</u>
Restricted water use in days	0 days	0 days	0 days
Average Flow (million gallons of water per day)	10.25 MGD	10.15 MGD	10.13 MGD
Cost per million gallons of water treated	\$750	\$773	\$771

WATER MAINTENANCE

DEPARTMENT OVERVIEW

The purpose of the Water Maintenance Division is to maintain and transport clean, safe potable water at an adequate pressure and volume in a cost-effective manner by performing regularly scheduled maintenance functions, maintaining and repairing water mains, fire hydrants, and water services. Some work performed is: maintain approximately 343 miles of water mains; maintain, repair, and/or replace approximately 2,303 fire hydrants and 6,083 valves; maintain, repair, and/or replace approximately 24,230 water service lines; install new water services; perform approximately 15,600 service orders per year such as water service turn on/off, check for leaks, water meter rereads, and installation and maintenance of water meters (performed by water meter service workers)

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Water Maintenance Division services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

Water Maintenance Division 2022 Budget per Capita - \$36.35

Water Maintenance Division Goals and Objectives

Provide around the clock response to emergency calls

Identify lead service for the EPA

Continue to operate and maintain efficient distribution system by scheduling maintenance and system rehabilitation

Continue to maintain qualified distribution operators and ensure they receive regular training in maintenance and safety

WATER MAINTENANCE SERVICE MEASURES

	2020 Actual	2021 Estimate	2022 Estimate
Water main breaks	58 breaks	30 breaks	44 breaks
Operating cost per mile of main	\$ 929	\$ 655	\$ 699
Number of fire hydrants repaired	74 hydrants	72 hydrants	10 hydrants
Number of water services repaired	70 services	112 services	168 services
Number of water meter service calls	9,150 calls	9,111 calls	7,768 calls

**FUND SUMMARY FOR FUND 510
WATER FUND**

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$3,566,189	\$3,750,075	\$4,019,477
REVENUES:			
Charges for Services	\$9,621,643	\$9,678,579	\$9,678,578
Interest Income	41,917	38,110	38,110
Miscellaneous Revenue	186,927	21,225	136,226
TOTAL REVENUES	\$9,850,487	\$9,737,914	\$9,852,914
TOTAL RESOURCES	\$13,416,676	\$13,487,989	\$13,872,391
EXPENDITURES:			
Personal Services	\$2,513,535	\$2,664,316	\$2,756,837
Contractual Services	2,443,119	2,473,073	2,557,545
Commodities	1,118,830	1,155,510	1,143,112
Capital Outlay	161,691	162,671	165,078
Debt Service	295,400	296,200	294,750
Transfers	3,134,025	2,716,742	2,724,690
TOTAL EXPENDITURES	\$9,666,601	\$9,468,512	\$9,642,012
ENDING BALANCE DECEMBER 31	\$3,750,075	\$4,019,477	\$4,230,379

**WATER FUND
WATER ADMINISTRATION**

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
EXECUTIVE ACCOUNT CLERK (186)	1	1	1
SENIOR ACCOUNT CLERK (188)	3	1	1
SENIOR ACCOUNT CLERK (234)	0	2	2
CUSTOMER RELATIONS SPECIALIST (187)	1	1	1
PERSONAL SERVICES:			
510.560.51110 SALARIES & WAGES	\$242,208	\$238,185	\$231,367
510.560.51120 OVERTIME WAGES	596	5,445	5,445
510.560.51211 PERS	32,918	34,108	33,154
510.560.51220 WORKERS COMPENSATION	111	9,745	9,472
510.560.51230 GROUP HEALTH INSURANCE	59,531	59,531	67,285
510.560.51270 MEDICARE-CITY SHARE	3,304	3,533	3,434
510.560.51275 LIFE INSURANCE	997	1,034	1,034
Total - PERSONAL SERVICES	339,665	351,581	351,191
CONTRACTUAL SERVICES:			
510.560.52222 TELEPHONE LINE CHARGES	100	100	100
510.560.52230 POSTAGE & POSTAL CHARGES	42,413	43,000	43,000
510.560.52330 RADIO MAINTENANCE	224	228	228
510.560.52480 OTHER PROFESSIONAL SERVICES	111,587	110,000	123,429
510.560.52490 OUTSIDE PRINTING	7,342	7,200	7,922
510.560.52520 MAINTENANCE OF LAND AND BLDGS	0	0	3,550
510.560.52660 PROPERTY INSURANCE	26,000	26,000	26,390
510.560.52920 MEMBERSHIPS, BOOKS, PERIODICALS	0	0	100
510.560.52980 MISC CONTRACTUAL SERVICES	4,205	4,000	4,175
Total - CONTRACTUAL SERVICES	191,871	190,528	208,894
COMMODITIES:			
510.560.53100 OFFICE SUPPLIES	9,014	10,000	10,650
510.560.53250 CLEANING SUPPLIES	4	100	100
510.560.53510 SUPPLIES TO MAINTAIN EQUIPMENT	1,326	1,000	1,400
Total - COMMODITIES	10,344	11,100	12,150
CAPITAL OUTLAY:			
510.560.54311 RADIO DEPRECIATION	52	53	53
510.560.54320 OFFICE MACHINERY & EQUIPMENT	721	1,000	1,000
Total - CAPITAL OUTLAY	773	1,053	1,053
Grand Total	\$542,653	\$554,262	\$573,288

WATER FUND
WATER TREATMENT

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
TREATMENT PLANT MECHANIC (182)	2	2	2
PROCESS CONTROL SUPERVISOR (180)	1	1	1
TREATMENT PLANT LAB ANALYST (184)	1	1	1
WATER TREATMENT MANAGER (176)	1	1	1
SECRETARY (237)	1	1	1
TREATMENT PLANT OPERATOR III (182)	1	1	0
TREATMENT PLANT OPERATOR I (185)	3	3	2
TREATMENT PLANT OPERATOR (187)	0	0	0
TREATMENT PLANT OPERATOR (237)	1	1	2
TREATMENT PLANT OPERATOR (243)	0	0	1
TREATMENT PLANT OPERATOR II (249)	0	1	1
ASSISTANT LAB ANALYST (185)	1	1	1
P/T LAB ANALYST (185)	1	0	0
PERSONAL SERVICES:			
510.561.51110 SALARIES & WAGES	\$739,729	\$741,421	\$755,495
510.561.51120 OVERTIME WAGES	20,267	22,760	22,760
510.561.51211 PERS	102,728	106,985	108,956
510.561.51220 WORKERS COMPENSATION	405	30,567	31,130
510.561.51230 GROUP HEALTH INSURANCE	176,754	196,186	212,633
510.561.51250 CLOTHING ALLOWANCE	7,026	8,400	8,400
510.561.51270 MEDICARE-CITY SHARE	10,726	11,081	11,285
510.561.51275 LIFE INSURANCE	2,383	2,483	2,689
Total - PERSONAL SERVICES	1,060,017	1,119,883	1,153,348
CONTRACTUAL SERVICES:			
510.561.52110 TRAVEL & TRAINING	7,104	7,000	7,000
510.561.52210 UTILITIES-GAS & ELECTRIC	576,206	575,370	577,000
510.561.52120 MILEAGE REIMBURSEMENT	327	800	800
510.561.52222 TELEPHONE LINE CHARGES	3,596	3,500	3,500
510.561.52310 MUNICIPAL GARAGE CHARGES	3,978	8,500	8,500
510.561.52330 RADIO MAINTENANCE	895	912	912
510.561.52480 OTHER PROFESSIONAL SERVICES	182,032	100,000	120,000
510.561.52510 MAINTENANCE OF EQUIPMENT	9,637	40,000	38,388
510.561.52520 MAINTENANCE OF FACILITIES	21,237	20,000	30,000
510.561.52820 LICENSES & PERMITS	23,857	26,000	26,000
510.561.52920 MEMBERSHIPS BOOKS PERIODICALS	876	3,000	3,000
Total - CONTRACTUAL SERVICES	829,746	785,082	815,100
COMMODITIES:			
510.561.53100 OFFICE SUPPLIES	1,800	1,500	1,800
510.561.53220 DRUGS/MEDICAL SUPPLIES	1,397	1,400	1,400
510.561.53250 CLEANING SUPPLIES	1,496	2,000	2,000
510.561.53510 SUPPLIES TO MAINTAIN EQUIPMENT	20,322	10,000	15,000
510.561.53520 SUPPLIES TO MAINTAIN BLDGS	17,799	11,000	11,000
510.561.53610 SMALL TOOLS & EQUIPMENT	3,024	3,000	3,000
510.561.53620 MAJOR TOOLS & EQUIPMENT	2,322	5,000	5,000
510.561.53710 CHEMICALS & LAB SUPPLIES	813,696	870,600	845,824
Total - COMMODITIES	861,857	904,500	885,024
CAPITAL OUTLAY:			
510.561.54300 COMPUTERS/OTHER PERIPHERALS	3,004	2,180	2,366
510.561.54310 AUTOS & TRUCKS DEPRECIATION	8,503	8,500	8,500
510.561.54311 RADIO DEPRECIATION	152	155	155
510.561.54320 OFFICE MACHINERY & EQUIPMENT	1,971	2,000	2,000
510.561.54360 OTHER EQUIPMENT	1,044	0	2,221
510.561.54370 COMPUTER SOFTWARE	2,620	2,000	2,000
Total - CAPITAL OUTLAY	17,294	14,835	17,242
Grand Total	\$2,768,914	\$2,824,300	\$2,870,714

**WATER FUND
WATER MAINTENANCE**

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
PUBLIC WORKS SUPERINTENDENT (177)	1	1	1
SECRETARY III (187)	1	1	1
PUBLIC WORKS LEADER (182)	2	2	2
EQUIPMENT OPERATOR (PW4)	7	7	7
MAINTENANCE WORKER (PW3)	4	4	4
SEASONAL MOWING INSPECTOR	36 HRS	36 HRS	36 HRS
PERSONAL SERVICES:			
510.562.51110 SALARIES & WAGES	\$718,030	\$738,752	\$792,721
510.562.51120 OVERTIME WAGES	53,069	60,000	60,000
510.562.51211 PERS	106,453	111,825	119,382
510.562.51220 WORKERS COMPENSATION	469	31,950	34,109
510.562.51230 GROUP HEALTH INSURANCE	207,561	221,025	215,759
510.562.51250 CLOTHING ALLOWANCE	8,014	8,000	8,100
510.562.51270 MEDICARE-CITY SHARE	10,878	11,582	12,364
510.562.51275 LIFE INSURANCE	1,283	1,303	1,448
510.562.51280 AFSCME CARE PLAN	8,096	8,415	8,415
Total - PERSONAL SERVICES	1,113,853	1,192,852	1,252,298
CONTRACTUAL SERVICES:			
510.562.52110 TRAVEL & TRAINING	431	2,500	7,000
510.562.52111 MANDATORY TRAVEL & TRAINING	0	4,500	0
510.562.52210 UTILITIES-GAS & ELECTRIC	6,161	18,500	18,500
510.562.52222 TELEPHONE LINE CHARGES	6,756	7,000	7,000
510.562.52310 MUNICIPAL GARAGE CHARGES	90,467	100,800	100,800
510.562.52330 RADIO MAINTENANCE	4,250	4,335	4,335
510.562.52480 OTHER PROFESSIONAL SERVICES	54,237	35,000	35,000
510.562.52490 OUTSIDE PRINTING	168	200	200
510.562.52510 MAINTENANCE OF EQUIPMENT	1,425	2,500	2,500
510.562.52520 MAINTENANCE OF FACILITIES	4,736	27,500	25,500
510.562.52810 PROPERTY TAXES	777	3,500	3,000
510.562.52820 LICENSES & PERMITS	38	500	500
510.562.52920 MEMBERSHIPS BOOKS PERIODICALS	784	753	750
510.562.52970 UNIFORM RENTAL SERVICE	2,366	3,500	3,500
Total - CONTRACTUAL SERVICES	172,595	211,088	208,585
COMMODITIES:			
510.562.53100 OFFICE SUPPLIES	1,690	2,000	2,000
510.562.53220 DRUGS/MEDICAL SUPPLIES	174	200	200
510.562.53230 PURCHASE OF UNIFORMS	3,422	3,500	3,500
510.562.53250 CLEANING SUPPLIES	1,457	2,000	2,000
510.562.53295 TRAFFIC CONTROL SUPPLIES	2,182	3,000	3,000
510.562.53510 SUPPLIES TO MAINTAIN EQUIPMENT	5,326	7,500	7,500
510.562.53520 SUPPLIES TO MAINTAIN BLDGS	224,560	207,710	0
510.562.53525 WATER MAINTENANCE SUPPLIES	0	0	213,738
510.562.53610 SMALL TOOLS & EQUIPMENT	3,098	4,000	4,000
510.562.53620 MAJOR TOOLS & EQUIPMENT	4,720	10,000	10,000
Total - COMMODITIES	246,629	239,910	245,938
CAPITAL OUTLAY:			
510.562.54310 AUTOS & TRUCKS DEPRECIATION	119,845	119,845	119,845
510.562.54311 RADIO DEPRECIATION	1,900	1,938	1,938
510.562.54530 WATER PLANT & DISTRIBUTION	21,879	25,000	25,000
Total - CAPITAL OUTLAY	143,624	146,783	146,783
Grand Total	\$1,676,701	\$1,790,633	\$1,853,604

WATER FUND
DEBT SERVICE, ADMINISTRATIVE SERVICES & TRANSFERS

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
DEBT SERVICE				
	DEBT SERVICE:			
510.901.57110	BOND PRINCIPAL	\$210,000	\$215,000	\$220,000
510.901.57310	INTEREST ON BONDS	85,400	81,200	74,750
	Total - DEBT SERVICE	295,400	296,200	294,750
	Grand Total	\$295,400	\$296,200	\$294,750
ADMINISTRATIVE SERVICES				
	CONTRACTUAL SERVICES:			
510.902.52345	ADMINISTRATIVE FEES	\$1,223,768	\$1,260,481	\$1,298,295
510.902.52346	HEALTH ADMIN FEES	25,140	25,894	26,671
	Total - CONTRACTUAL SERVICES	1,248,908	1,286,375	1,324,966
	Grand Total	\$1,248,908	\$1,286,375	\$1,324,966
TRANSFERS				
	TRANSFERS:			
510.915.58190	TRANS TO COMPUTER REPLACEMENT	\$40,238	\$41,445	\$42,688
510.915.58210	TRANS TO WATER CAPITAL RESERVE	2,876,787	2,451,787	2,451,787
510.915.58211	TRANS TO AIRPORT	217,000	223,510	230,215
	Total - TRANSFERS	3,134,025	2,716,742	2,724,690
	Grand Total	\$3,134,025	\$2,716,742	\$2,724,690

STORM WATER FUND

Revenues	2020 Actual	2021 Budget	2022 Budget
Storm Water Charges	\$ 2,024,333	\$ 2,385,395	\$ 2,385,395
Interest Income	5,299	1,145	1,050
Miscellaneous Revenue	51,867	-	-
Transfers	-	55,000	-
Total	\$ 2,081,499	\$ 2,441,540	\$ 2,386,445

Table 8.4 Storm Water Fund Revenues for 2020-2022

Division Expenditures	2020 Actual	2021 Budget	2022 Budget
Storm Water Maintenance	\$ 998,296	\$ 1,402,247	\$ 1,394,524
Capital Improvements	800,000	1,050,000	1,050,000
Administrative Support	113,776	114,914	116,063
Total	\$ 1,912,072	\$ 2,567,161	\$ 2,560,587

Table 8.5 Storm Water Fund division expenditures for 2020-2022

Storm Water Fund 2022

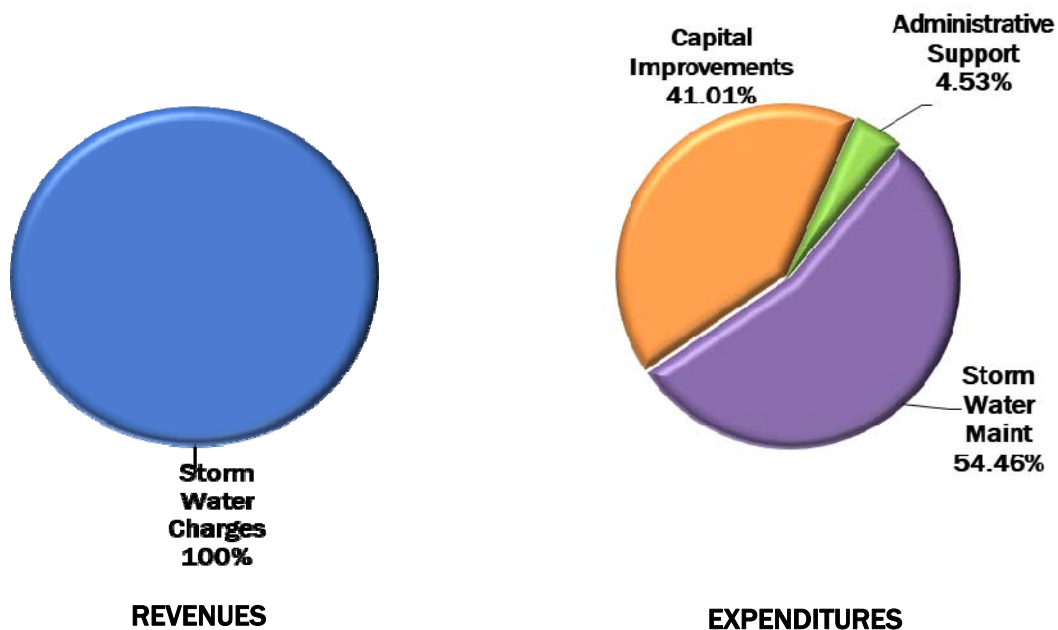


Figure 8.3 Storm Water Fund revenues and division expenditures for budget year 2022

STORM WATER MAINTENANCE

DEPARTMENT OVERVIEW

The purpose of the Storm Water Maintenance Division is to provide cost effective transport of storm water by performing regularly scheduled maintenance tasks. These tasks include maintenance repairs to storm water collection mains, catch basins, ditches and street berms as well as performing larger complex repairs and new construction. Some of the work of this division includes maintaining the following: 40 miles of ditches; 95 miles of storm sewer lines with 2,112 manholes; 3 storm water lift stations; 144 miles of primary & secondary streams & channels; 5,672 storm water inlets; repair and install storm water manholes; several miles of street berm; concrete work throughout the City for all departments

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Storm Water Maintenance Division services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

Goal: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

Storm Water Maintenance Division 2022 Budget per Capita - \$27.35

Storm Water Maintenance Division Goals and Objectives

Physical and video inspections of storm water piping system, repair or replace defective pipe

Paint and stencil catch basin lids, replace aged structures as needed

Remove debris from city culverts and ditch lines

Monitor illicit discharges, inspections of detention/retention basins with routine weed control in basins, continue outfall inspections

Address "high water" complaints during rain events, remove debris from flooded areas

Perform concrete repairs/replacements where needed

STORM WATER MAINTENANCE, (continued)

Reduce storm water conveyed contaminants, solids and debris to Water Reclamation Plant

Repair and replacement of aging storm water and combined system infrastructure

STORM WATER MAINTENANCE SERVICE MEASURES

	<u>2020 Actual</u>	<u>2021 Estimate</u>	<u>2022 Estimate</u>
Total feet of storm main cleaned	2,700 ft.	8,000 ft.	9,000 ft.
Number of detention basins	9 basins	9 basins	10 basins
Number of inlets replaced or repaired	72 inlets	110 inlets	110 inlets
Number of flood events	13 events	7 events	7 events

FUND SUMMARY FOR FUND 515
STORM WATER FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$428,539	\$597,967	\$472,346
Charges for Services	\$2,024,333	\$2,385,395	\$2,385,395
Interest Income	5,299	1,145	1,050
Miscellaneous Revenue	51,867	0	0
Transfers	0	55,000	0
TOTAL REVENUES	\$2,081,499	\$2,441,540	\$2,386,445
TOTAL RESOURCES	\$2,510,038	\$3,039,507	\$2,858,791
EXPENDITURES:			
Personal Services	\$710,933	\$839,533	\$822,349
Contractual Services	215,435	424,739	426,188
Commodities	55,095	97,058	131,219
Capital Outlay	130,610	155,831	130,831
Transfers	800,000	1,050,000	1,050,000
TOTAL EXPENDITURES	\$1,912,072	\$2,567,161	\$2,560,587
ENDING BALANCE DECEMBER 31	\$597,967	\$472,346	\$298,204

**STORM WATER FUND
STORM WATER MAINTENANCE**

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
PUBLIC WORKS SUPERINTENDENT (177)	1	1	1
PUBLIC WORKS LEADER (182)	1.5	1.5	1.5
EQUIPMENT OPERATOR (PW4)	3	3	3
MAINTENANCE WORKER (PW3)	3	3	3
GROUNDWORKS TECHNICIAN (PW5)	0	0.5	0.5
ASSISTANT CITY ENGINEER (276)	0.5	0.5	0.5
TRANSFORM MIDDLETOWN SUPERVISOR	540 HRS	540 HRS	540 HRS
SEASONAL LABORER	540 HRS	540 HRS	540 HRS
SEASONAL MOWING INSPECTOR	54 HRS	54 HRS	54 HRS
PERSONAL SERVICES:			
515.461.51110 SALARIES & WAGES	\$508,269	\$568,634	\$558,497
515.461.51120 OVERTIME WAGES	11,457	22,000	22,000
515.461.51211 PERS	70,077	82,689	81,270
515.461.51220 WORKERS' COMPENSATION	283	23,625	23,220
515.461.51230 GROUP HEALTH INSURANCE	103,756	123,056	117,681
515.461.51250 CLOTHING ALLOWANCE	5,000	5,350	5,650
515.461.51270 MEDICARE-CITY SHARE	7,356	8,565	8,417
515.461.51275 LIFE INSURANCE	909	1,024	1,024
515.461.51280 AFSCME CARE PLAN	3,825	4,590	4,590
Total - PERSONAL SERVICES	710,933	839,533	822,349
CONTRACTUAL SERVICES:			
515.461.52110 TRAVEL & TRAINING	700	1,000	2,500
515.461.52111 MANDATORY TRAINING	0	1,500	0
515.461.52210 UTILITIES-GAS & ELECTRIC	11,713	15,000	15,000
515.461.52222 TELEPHONE LINE CHARGES	1,685	2,000	2,000
515.461.52310 MUNICIPAL GARAGE CHARGES	66,199	78,000	78,000
515.461.52330 RADIO MAINTENANCE	695	708	708
515.461.52480 OTHER PROFESSIONAL SERVICES	768	6,000	6,000
515.461.52481 CONTRACTUAL MOWING	14,785	195,417	195,417
515.461.52510 MAINTENANCE OF EQUIP	309	1,200	1,500
515.461.52520 MAINTENANCE OF FACILITIES	3,247	6,000	6,000
515.461.52820 LICENSES & PERMITS	19	250	250
515.461.52920 MEMBERSHIPS,BOOKS,PERIODICALS	100	250	250
515.461.52970 UNIFORM RENTAL SERVICE	1,440	2,500	2,500
Total - CONTRACTUAL SERVICES	101,659	309,825	310,125
COMMODITIES:			
515.461.53100 OFFICE SUPPLIES	360	400	400
515.461.53220 DRUGS/MEDICAL SUPPLIES	103	100	100
515.461.53230 PURCHASE OF UNIFORMS	481	800	800
515.461.53250 CLEANING SUPPLIES	71	200	200
515.461.53295 TRAFFIC CONTROL SUPPLIES	101	400	1,000
515.461.53510 SUPPLIES TO MAINTAIN EQUIPMENT	2,999	8,000	8,000
515.461.53520 SUPPLIES TO MAINTAIN BUILDINGS	33,181	62,158	0
515.461.53525 STORM WATER SUPPLIES	0	0	95,719
515.461.53610 SMALL TOOLS & EQUIPMENT	4,219	10,000	10,000
515.461.53620 MAJOR TOOLS & EQUIPMENT	13,580	15,000	15,000
Total - COMMODITIES	55,095	97,058	131,219
CAPITAL OUTLAY:			
515.461.54300 COMPUTER & OTHER PERIPHERALS	0	200	200
515.461.54310 AUTOS AND TRUCK DEPR	130,185	155,185	130,185
515.461.54311 RADIO DEPRECIATION	425	446	446
Total - CAPITAL OUTLAY	130,610	155,831	130,831
Grand Total	\$998,296	\$1,402,247	\$1,394,524

STORM WATER FUND
ADMINISTRATIVE SERVICES & TRANSFERS

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
ADMINISTRATIVE SERVICES				
	CONTRACTUAL SERVICES:			
515.902.52345	ADMINISTRATIVE FEES	<u>\$113,776</u>	<u>\$114,914</u>	<u>\$116,063</u>
	Total - CONTRACTUAL SERVICES	<u>113,776</u>	<u>114,914</u>	<u>116,063</u>
	Grand Total			
TRANSFERS				
	TRANSFERS:			
515.915.58307	TRANS TO STORM WTR CAPITAL RESERVE	<u>\$800,000</u>	<u>\$1,050,000</u>	<u>\$1,050,000</u>
	Total - TRANSFERS	<u>800,000</u>	<u>1,050,000</u>	<u>1,050,000</u>
	Grand Total	<u>\$800,000</u>	<u>\$1,050,000</u>	<u>\$1,050,000</u>

SEWER FUND

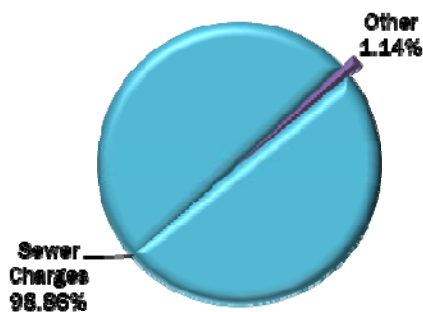
Revenues	2020 Actual	2021 Budget	2022 Budget
Sewer Charges	\$ 13,760,073	\$ 14,870,459	\$ 15,613,980
Interest Income	61,719	37,903	44,988
Miscellaneous Revenue	240,302	20,000	135,000
Total	\$ 14,062,095	\$ 14,928,362	\$ 15,793,968

Table 8.6 Sewer Fund Revenues for 2020-2022

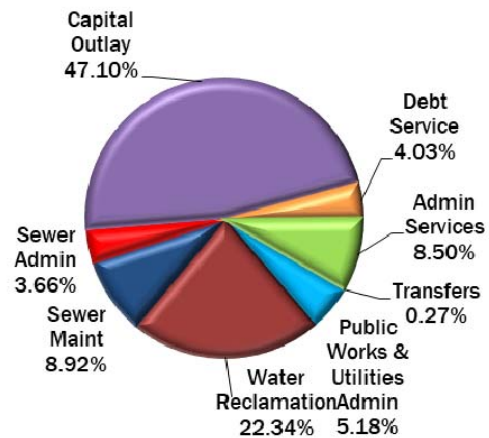
Division Expenditures	2020 Actual	2021 Budget	2022 Budget
Public Works & Utilities Admin	\$ 589,644	\$ 787,568	\$ 806,844
Sewer Administration	529,663	544,258	570,629
Water Reclamation	2,858,227	3,407,300	3,482,426
Sewer Maintenance	1,211,602	1,443,581	1,390,784
Capital Improvements	6,527,790	7,230,569	7,342,097
Debt Service	624,800	633,450	628,050
Administrative Services	1,248,908	1,286,375	1,324,966
Transfers	40,238	41,445	42,688
Total	\$ 13,630,872	\$ 15,374,546	\$ 15,588,484

Table 8.7 Sewer Fund division expenditures for 2020-2022

Sewer Fund 2022



REVENUES



EXPENDITURES

Figure 8.4 Sewer Fund revenues and division expenditures for budget year 2022

PUBLIC WORKS & UTILITIES - ADMINISTRATION

DEPARTMENT OVERVIEW

Public Works & Utilities Administration oversees thirteen operations/divisions; administers the Water, Sewer, Storm Water, Solid Waste Enterprise Funds and the Capital Improvement Funds. The Public Works & Utilities Director reports directly to the City Manager's Office. The Divisions of Public Works & Utilities include: Building Maintenance, Electronics, Engineering, Grounds Maintenance, Municipal Garage, Parks Maintenance, Sewer Maintenance, Solid Waste, Street Maintenance, Storm Water Maintenance, Water Reclamation, Water Maintenance and Water Treatment.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Public Works & Utilities Administration Division services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

Public Works & Utilities Admin Division 2022 Budget per Capita - \$15.87

Public Works & Utilities Administration Division Goals and Objectives

Implement Public Works asset management software

Implement solar energy project for City-owned facilities

WATER RECLAMATION

DEPARTMENT OVERVIEW

The Water Reclamation Division protects the health of the community and environment by reclaiming the community's wastewater. The Reclamation Plant treats an average of seventeen million gallons per day of wastewater from residential, commercial, and industrial sources. From this wastewater, two recycled products are produced – clean water discharged into the Great Miami River, and an exceptional quality Class A bio-solids product, which is applied to farmland for its nutrient and soil conditioning value. The Reclamation Plant operates 24 hours per day with a professional staff of seventeen men and women.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Water Reclamation Division services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

Water Reclamation Division 2022 Budget per Capita - \$68.30

Water Reclamation Division Goals and Objectives

Revisit having an Open-House for the public to learn how waste is transformed to produce clean water and nutrients for farmers

Continue to promote OEPA Certification for all Water Reclamation Staff; Encourage certified operators to obtain higher certification

WATER RECLAMATION, (continued)

Continue looking at reducing on-site hours,
through automation

Utilize the Antero work order system to track
work being done by operators and mechanics

Install electrical actuators to effluent
pumping station. This will eliminate an
operator from turning a valve over 80 turns
to be able to use the pump station during
high flows

Promote an internship with the local high
school to introduce young people to the
environmental field

Upgrade communication and electrical
backup power capabilities to the lift stations

WATER RECLAMATION DIVISION SERVICE MEASURES

	<u>2020 Actual</u>	<u>2021 Estimate</u>	<u>2022 Estimate</u>
Average Flow (million gallons per day)	17	20	20
Bio-solids produced (dry tons per year)	1500 tons	1500 tons	1500 tons
NPDES Permit % Compliance	99.9%	99.9%	99.9%
Wastewater Solids - % Removal	90.0%	90.0%	90.0%
Industries in Significant Non-Compliance	1	0	0
Cost per million gallon treated	\$472	\$452	\$470

SEWER MAINTENANCE

DEPARTMENT OVERVIEW

The purpose of the Sewer Maintenance Division is to provide cost effective transport of sanitary wastewater and combination wastewater by performing regularly scheduled maintenance tasks and repairing sewer and combination collection mains and catch basins. Some of the work of this division includes maintaining the following: 93 miles of sanitary sewer lines with 3,384 manholes; 48 miles of combination storm sewer lines with 2,023 manholes; seven sanitary sewer lift stations; approximately 5,672 storm flow catch basin inlets. This division has established the standard to respond to all sewage backup complaints within one hour of notification.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Sewer Maintenance Division services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

Sewer Maintenance Division 2022 Budget per Capita - \$27.28

Sewer Maintenance Division Goals and Objectives

Continue to reline manholes to prevent inflow of ground water and voids in pavement

Replace flap gates in sewer compliant manholes

Video inspect mains and laterals according to EPA mandate consent decree

Repair and/or replace main sewer lines as needed to keep the collection system working properly

SEWER MAINTENANCE SERVICE MEASURES

	<u>2020 Actual</u>	<u>2021 Estimate</u>	<u>2022 Estimate</u>
Operating cost per mile of sewer main	\$ 709	\$ 526	\$ 322
Total feet of sewer main cleaned	64,586	36,280	23,748
Number of sanitary sewer back ups	7	21	8
Number of calls for back up in buildings	42	110	144
Total feet of sewer main cleaned due to grease	29,668	26,325	10,540

FUND SUMMARY FOR FUND 520
SANITARY SEWER FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$5,479,806	\$5,911,029	\$5,464,845
REVENUES:			
Charges for Services	\$13,760,073	\$14,870,459	\$15,613,980
Interest Income	61,719	37,903	44,988
Miscellaneous Revenue	240,302	20,000	135,000
TOTAL REVENUES	\$14,062,095	\$14,928,362	\$15,793,968
TOTAL RESOURCES	\$19,541,901	\$20,839,391	\$21,258,813
EXPENDITURES:			
Personal Services	\$3,097,371	\$3,578,484	\$3,608,606
Contractual Services	2,566,793	3,024,037	3,026,861
Commodities	604,414	675,447	772,068
Capital Outlay	169,466	191,114	168,114
Debt Service	624,800	633,450	628,050
Transfers	6,568,028	7,272,014	7,384,785
TOTAL EXPENDITURES	\$13,630,872	\$15,374,546	\$15,588,484
ENDING BALANCE DECEMBER 31	\$5,911,029	\$5,464,845	\$5,670,329

SEWER FUND
PUBLIC WORKS & UTILITIES ADMINISTRATION

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
PUBLIC WORKS & UTILITIES DIRECTOR (168)	1	1	1
ASSISTANT PUBLIC WORKS & UTILITIES DIRECTOR (252)	1	1	1
NATURAL RESOURCES COORDINATOR(176)	1	1	1
ENGINEER (180)	1	1	1
ENGINEER (258)	0	1	1
CONTRACTS ADMINISTRATOR (183)	1	1	1
ADMINISTRATIVE ASSISTANT (184)	1	1	1
PERSONAL SERVICES:			
520.583.51110 SALARIES & WAGES	\$405,770	\$520,462	\$544,410
520.583.51120 OVERTIME WAGES	0	1,000	1,000
520.583.51211 PERS	53,885	73,005	76,358
520.583.51220 WORKERS' COMPENSATION	238	20,858	21,816
520.583.51230 GROUP HEALTH INSURANCE	85,500	129,178	119,516
520.583.51250 CLOTHING ALLOWANCE	750	700	700
520.583.51270 MEDICARE-CITY SHARE	5,728	7,561	7,908
520.583.51275 LIFE INSURANCE	1,234	1,655	1,655
520.583.51290 EMPLOYEE AWARDS	0	0	0
Total - PERSONAL SERVICES	553,104	754,419	773,363
CONTRACTUAL SERVICES:			
520.583.52110 TRAVEL & TRAINING	0	1,500	1,500
520.583.52120 EMPLOYEE MILEAGE REIMBURSEMENT	0	150	150
520.583.52222 TELEPHONE LINE CHARGES	1,320	1,500	1,500
520.583.52480 OTHER PROFESSIONAL SERVICE	33,519	26,649	26,981
520.583.52490 OUTSIDE PRINTING	0	250	250
520.583.52920 MEMBERSHIPS,BOOKS & PERIODICALS	223	1,500	1,500
Total - CONTRACTUAL SERVICES	35,062	31,549	31,881
COMMODITIES:			
520.583.53100 OFFICE SUPPLIES	1,000	1,000	1,000
520.583.53510 SUPPLIES TO MAINTAIN EQUIPMENT	478	600	600
Total - COMMODITIES	1,478	1,600	1,600
Grand Total	\$589,644	\$787,568	\$806,844

SEWER FUND
SEWER ADMINISTRATION

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
ASSISTANT FINANCE DIRECTOR (175)	1	1	1
CUSTOMER RELATIONS SPECIALIST (187)	1	1	1
SENIOR ACCOUNT CLERK (188)	2	1	1
SENIOR ACCOUNT CLERK (234)	0	1	1
PERSONAL SERVICES:			
520.580.51110 SALARIES AND WAGES	\$231,499	\$220,070	\$225,806
520.580.51120 OVERTIME WAGES	167	5,445	5,445
520.580.51211 PERS	29,912	31,572	32,374
520.580.51220 WORKERS COMPENSATION	124	9,021	9,250
520.580.51230 GROUP HEALTH INSURANCE	57,806	65,521	68,141
520.580.51270 MEDICARE-CITY SHARE	3,084	3,270	3,353
520.580.51275 LIFE INSURANCE	828	828	828
Total - PERSONAL SERVICES	323,421	335,727	345,197
CONTRACTUAL SERVICES:			
520.580.52110 TRAVEL & TRAINING	0	0	200
520.580.52111 MANDATORY TRAVEL & TRAINING	0	2,000	0
520.580.52120 EMPLOYEE MILEAGE REIMBURSEMENT	29	300	50
520.580.52222 TELEPHONE LINE CHARGES	100	100	100
520.580.52230 POSTAGE & POSTAL CHARGES	42,413	43,000	43,000
520.580.52330 RADIO MAINTENANCE	224	228	228
520.580.52480 OTHER PROFESSIONAL SERVICES	111,262	110,000	123,429
520.580.52490 OUTSIDE PRINTING	7,342	7,200	7,922
520.580.52520 MAINTENANCE OF LAND & BLDGS	0	0	3,550
520.580.52660 PROPERTY INSURANCE	29,500	29,500	29,500
520.580.52920 MEMBERSHIPS, BOOKS & PERIODICALS	50	0	75
520.580.52980 MISC CONTRACTUAL SERVICES	4,205	4,000	4,175
Total - CONTRACTUAL SERVICES	195,125	196,328	212,229
COMMODITIES:			
520.580.53100 OFFICE SUPPLIES	9,014	10,000	10,650
520.580.53250 CLEANING SUPPLIES	4	150	100
520.580.53510 SUPPLIES TO MAINTAIN EQUIPMENT	1,326	1,000	1,400
Total - COMMODITIES	10,345	11,150	12,150
CAPITAL OUTLAY:			
520.580.54311 RADIO DEPRECIATION	52	53	53
520.580.54320 OFFICE MACHINERY & EQUIPMENT	721	1,000	1,000
Total - CAPITAL OUTLAY	773	1,053	1,053
Grand Total	\$529,663	\$544,258	\$570,629

**SEWER FUND
WATER RECLAMATION**

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
WATER RECLAMATION MANAGER (175)	1	1	1
PROCESS CONTROL SUPERVISOR (180)	1	1	1
LABORATORY ANALYST (184)	1	1	1
TREATMENT PLANT MECHANIC (182)	4	4	4
TREATMENT PLANT MAINTENANCE SUPERVISOR (180)	1	1	1
TREATMENT PLANT OPERATOR, CLASS I (185)	3	3	2
TREATMENT PLANT OPERATOR, CLASS II (183)	1	1	2
TREATMENT PLANT OPERATOR, CLASS III (182)	1	1	1
TREATMENT PLANT OPERATOR (237)	3	3	2
TREATMENT PLANT OPERATOR (243)	0	0	1
INTERN (210)	0	1	1
SECRETARY (187)	1	1	1
PERSONAL SERVICES:			
520.581.51110 SALARIES & WAGES	\$992,298	\$1,039,235	\$1,080,092
520.581.51120 OVERTIME WAGES	48,736	59,000	59,000
520.581.51211 PERS	138,942	153,753	159,473
520.581.51220 WORKERS' COMPENSATION	570	43,929	45,564
520.581.51230 GROUP HEALTH INSURANCE	233,964	259,267	267,958
520.581.51250 CLOTHING ALLOWANCE	8,511	11,200	11,200
520.581.51270 MEDICARE-CITY SHARE	14,681	15,924	16,517
520.581.51275 LIFE INSURANCE	3,329	3,517	3,517
520.581.51290 EMPLOYEE AWARDS	0	0	0
Total - PERSONAL SERVICES	1,441,033	1,585,825	1,643,321
CONTRACTUAL SERVICES:			
520.581.52110 TRAVEL & TRAINING	2,121	6,000	5,000
520.581.52120 EMPLOYEE MILEAGE REIMB	0	500	500
520.581.52125 EMPLOYEE DEVELOPMENT	0	700	700
520.581.52210 UTILITIES-GAS & ELECTRIC	558,085	660,000	640,000
520.581.52222 TELEPHONE LINE CHARGES	12,953	7,500	10,000
520.581.52310 MUNICIPAL GARAGE CHARGES	8,967	12,300	12,300
520.581.52330 RADIO MAINTENANCE	1,660	1,693	1,693
520.581.52480 OTHER PROFESSIONAL SERVICE	44,604	100,000	100,000
520.581.52510 MAINTENANCE OF EQUIP	111,647	150,000	150,000
520.581.52520 MAINTENANCE OF FACILITIES	35,195	50,000	40,000
520.581.52810 PROPERTY TAXES	1,469	1,700	1,700
520.581.52820 LICENSES AND PERMITS	18,673	21,000	21,000
520.581.52920 MEMBERSHIPS,BOOKS & PERIODICALS	653	1,000	2,500
520.581.52980 MISC CONTRACTUAL SERVICE	156,114	275,000	250,000
Total - CONTRACTUAL SERVICES	952,141	1,287,393	1,235,393
COMMODITIES:			
520.581.53100 OFFICE SUPPLIES	1,558	1,200	1,200
520.581.53220 DRUGS/MEDICAL SUPPLIES	220	300	300
520.581.53230 PURCHASE OF UNIFORMS	3,385	1,500	1,500
520.581.53250 CLEANING SUPPLIES	2,145	1,500	1,500
520.581.53510 SUPPLIES TO MAINTAIN EQUIP	134,968	135,000	135,000
520.581.53620 MAJOR TOOLS & EQUIP	15,721	20,000	15,000
520.581.53710 CHEMICALS & LAB SUPPLIES	283,832	330,000	427,630
Total - COMMODITIES	441,829	489,500	582,130
CAPITAL OUTLAY:			
520.581.54300 COMPUTER & OTHER PERIPHERALS	5,507	6,000	5,000
520.581.54310 AUTOS AND TRUCKS DEPR	16,203	16,200	16,200
520.581.54311 RADIO DEPRECIATION	375	382	382
520.581.54360 OTHER EQUIP	1,140	22,000	0
Total - CAPITAL OUTLAY	23,224	44,582	21,582
Grand Total	\$2,858,227	\$3,407,300	\$3,482,426

**SEWER FUND
SEWER MAINTENANCE**

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
ASSISTANT PUBLIC WORKS SUPT/SAFETY (178)	1	1	1
PUBLIC WORKS LEADER (182)	1	1	1
EQUIPMENT OPERATOR (PW4)	4	4	4
MAINTENANCE WORKER (PW3)	4	4	4
PERSONAL SERVICES:			
520.582.51110 SALARIES & WAGES	\$539,678	\$584,522	\$543,584
520.582.51120 OVERTIME WAGES	20,097	42,225	42,225
520.582.51211 PERS	73,903	87,745	82,014
520.582.51220 WORKERS' COMPENSATION	315	25,070	23,432
520.582.51230 GROUP HEALTH INSURANCE	125,549	139,726	133,746
520.582.51250 CLOTHING ALLOWANCE	5,996	6,900	6,200
520.582.51270 MEDICARE-CITY SHARE	7,966	9,088	8,494
520.582.51275 LIFE INSURANCE	762	1,117	910
520.582.51280 AFSCME CARE PLAN	5,546	6,120	6,120
520.582.51290 EMPLOYEE AWARDS	0	0	0
Total - PERSONAL SERVICES	779,813	902,513	846,725
CONTRACTUAL SERVICES:			
520.582.52110 TRAVEL & TRAINING	575	3,500	7,000
520.582.52111 MANDATORY TRAINING	0	3,500	0
520.582.52210 UTILITIES-GAS & ELECTRIC	15,417	18,500	18,500
520.582.52222 TELEPHONE LINE CHARGES	2,081	2,500	2,500
520.582.52310 MUNICIPAL GARAGE CHARGES	67,625	97,000	97,000
520.582.52330 RADIO MAINTENANCE	1,610	1,642	1,642
520.582.52480 OTHER PROFESSIONAL SERVICES	37,301	55,000	55,000
520.582.52490 OUTSIDE PRINTING	0	200	200
520.582.52510 MAINTENANCE OF EQUIP	2,581	4,500	4,500
520.582.52520 MAINTENANCE OF FACILITIES	6,001	32,000	32,000
520.582.52820 LICENSES & PERMITS	464	700	700
520.582.52920 MEMBERSHIPS,BOOKS,PERIODICALS	0	350	350
520.582.52970 UNIFORM RENTAL SERVICE	1,903	3,000	3,000
Total - CONTRACTUAL SERVICES	135,558	222,392	222,392
COMMODITIES:			
520.582.53100 OFFICE SUPPLIES	734	1,000	1,000
520.582.53220 DRUGS/MEDICAL SUPPLIES	229	600	600
520.582.53230 PURCHASE OF UNIFORMS	1,849	2,500	2,500
520.582.53250 CLEANING SUPPLIES	1,998	3,000	3,000
520.582.53295 TRAFFIC CONTROL SUPPLIES	2,408	4,000	4,000
520.582.53510 SUPPLIES TO MAINTAIN EQUIPMENT	9,670	10,000	10,000
520.582.53520 SUPPLIES TO MAINTAIN BUILDINGS	114,690	130,097	0
520.582.53525 SEWER MAINTENANCE SUPPLIES	0	0	135,088
520.582.53610 SMALL TOOLS & EQUIPMENT	6,241	7,000	5,000
520.582.53620 MAJOR TOOLS & EQUIPMENT	12,941	15,000	15,000
Total - COMMODITIES	150,762	173,197	176,188
CAPITAL OUTLAY:			
520.582.54310 AUTOS AND TRUCK DEPR	119,999	120,000	120,000
520.582.54311 RADIO DEPRECIATION	470	479	479
520.582.54540 WWTP & SEWERS	25,000	25,000	25,000
Total - CAPITAL OUTLAY	145,469	145,479	145,479
Grand Total	\$1,211,602	\$1,443,581	\$1,390,784

SEWER FUND
DEBT SERVICE, ADMINISTRATIVE FEES & TRANSFERS

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
DEBT SERVICE				
	DEBT SERVICE:			
520.901.57110	PRINCIPAL PAYMENT	\$460,000	\$490,000	\$495,000
520.901.57310	INTEREST ON BONDS	164,800	143,450	133,050
	Total - DEBT SERVICE	624,800	633,450	628,050
	Grand Total	\$624,800	\$633,450	\$628,050
ADMINISTRATIVE SERVICES				
	CONTRACTUAL SERVICES:			
520.902.52345	ADMINISTRATIVE FEES	\$1,223,768	\$1,260,481	\$1,298,295
520.902.52346	HEALTH DEPT ADMIN FEES	25,140	25,894	26,671
	Total - CONTRACTUAL SERVICES	1,248,908	1,286,375	1,324,966
	Grand Total	\$1,248,908	\$1,286,375	\$1,324,966
TRANSFERS				
	TRANSFERS:			
520.915.58190	TRANS TO COMPUTER REPL	\$40,238	\$41,445	\$42,688
520.915.58220	TRANS TO SEWER CAPITAL RES	6,527,790	7,230,569	7,342,097
	Total - TRANSFERS	6,568,028	7,272,014	7,384,785
	Grand Total	\$6,568,028	\$7,272,014	\$7,384,785

**FUND SUMMARY FOR FUND 525
AIRPORT FUND**

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$199,491	\$289,627	\$385,848
REVENUES:			
Charges for Services	\$392,690	\$0	\$8,161
Rentals & Leases	275,685	280,000	280,000
Fuel Sales	0	423,510	650,000
Transfers	417,000	0	230,215
Miscellaneous Revenue	4,663	374,980	0
TOTAL REVENUES	\$1,090,038	\$1,078,490	\$1,168,376
TOTAL RESOURCES	\$1,289,529	\$1,368,117	\$1,554,224
EXPENDITURES:			
Personal Services	\$222,108	\$0	\$0
Contractual Services	272,395	495,569	583,000
Commodities	334,809	326,000	521,000
Capital Outlay	38,390	20,000	20,000
Debt Service	120,200	120,700	118,800
Transfers	12,000	20,000	20,000
TOTAL EXPENDITURES	\$999,902	\$982,269	\$1,262,800
ENDING BALANCE DECEMBER 31	\$289,627	\$385,848	\$291,424

**AIRPORT FUND
AIRPORT OPERATIONS**

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
AIRPORT MANAGER (264)	1	0	0
AIRPORT FACILITIES SUPERVISOR (240)	1	0	0
P/T AIRPORT LINE SERVICE TECHNICIAN (228)	1404 HRS	0	0
P/T AIRPORT LINE SERVICE LEAD (228)	1404 HRS	0	0
P/T AIRPORT LINE CUSTOMER SERVICE LEAD (228)	1404 HRS	0	0
AIRPORT SEASONAL LABOR	2,835	0	0
PERSONAL SERVICES:			
525.525.51110 SALARIES AND WAGES	\$153,354	\$0	\$0
525.525.51120 OVERTIME WAGES	26,156	0	0
525.525.51211 PERS	23,164	0	0
525.525.51230 GROUP HEALTH INSURANCE	16,538	0	0
525.525.51270 MEDICARE-CITY SHARE	2,524	0	0
525.525.51275 LIFE INSURANCE	372	0	0
Total - PERSONAL SERVICES	222,108	0	0
CONTRACTUAL SERVICES:			
525.525.52110 TRAVEL AND TRAINING	0	2,000	5,000
525.525.52210 UTILITIES-GAS & ELECTRIC	59,149	60,000	65,000
525.525.52222 TELEPHONE LINE CHARGES	1,059	3,000	3,000
525.525.52310 MUNICIPAL GARAGE CHARGES	14,904	10,000	15,000
525.525.52480 OTHER PROFESSIONAL SERVICE	89,703	25,500	275,000
525.525.52510 MAINTENANCE OF EQUIP	14,061	25,000	16,000
525.525.52520 MAINTENANCE OF BUILDINGS	35,234	311,569	144,500
525.525.52685 AIRPORT LIABILITY INSURANCE	11,259	7,500	11,500
525.525.52810 PROPERTY TAXES	46,201	50,000	47,000
525.525.52920 MEMBERSHIPS, BOOKS, & PERIODICALS	825	1,000	1,000
Total - CONTRACTUAL SERVICES	272,395	495,569	583,000
COMMODITIES:			
525.525.53100 OFFICE SUPPLIES	4,191	1,000	1,000
525.525.53510 SUPPLIES TO MAINTAIN EQUIP	3,494	10,000	10,000
525.525.53520 SUPPLIES TO MAINTAIN BUILDINGS	1,685	15,000	10,000
525.525.53335 AVIATION FUEL PURCHASES	325,439	300,000	500,000
Total - COMMODITIES	334,809	326,000	521,000
CAPITAL OUTLAY:			
525.525.54310 AUTO DEPRECIATION	9,999	10,000	10,000
525.525.54350 PURCHASE OF EQUIPMENT	28,391	10,000	10,000
Total - CAPITAL OUTLAY	38,390	20,000	20,000
Grand Total	\$867,702	\$841,569	\$1,124,000

AIRPORT FUND
DEBT SERVICE & TRANSFERS OUT

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
DEBT SERVICE			
DEBT SERVICE:			
525.901.57110 BOND PRINCIPAL PAYMENT	\$90,000	\$95,000	\$95,000
525.901.57310 INTEREST ON BONDS	30,200	25,700	23,800
Total - DEBT SERVICE	120,200	120,700	118,800
Grand Total	\$120,200	\$120,700	\$118,800
TRANSFERS			
TRANSFERS OUT:			
525.915.58294 TO AIRPORT CAPITAL IMPROVEMENT	\$12,000	\$20,000	\$20,000
Total - TRANSFERS OUT	12,000	20,000	20,000
Grand Total	\$12,000	\$20,000	\$20,000

TRANSIT

DEPARTMENT OVERVIEW

The Transit Division is under the Director of Administrative Services. The division maintains a staff of one full-time and thirteen part-time employees. The division provides public fixed-route transit and complimentary paratransit service in the City of Middletown. Service is provided in the form of 213,000+ trips per year. Approximately 40% of all trips provided by the transit system are for the elderly and disabled.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Transit Division services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

Transit Division 2022 Budget per Capita - \$170.84

Transit Division Goals and Objectives

Apply for annual grants for operations, planning and maintenance

Look to expand services and routes where possible

Continue maintenance of the buses

Partner with neighboring cities to increase access to jobs and opportunities for residents; increased use of commuter bus services

FUND SUMMARY FOR FUND 530
TRANSIT FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$102,136	\$555,851	\$639,351
REVENUES:			
Charges for Services	\$26,555	\$4,000	\$4,000
Intergovernmental	2,321,963	6,983,687	8,737,867
Transfers	120,000	0	0
Miscellaneous Revenue	76,146	0	0
TOTAL REVENUES	\$2,544,664	\$6,987,687	\$8,741,867
TOTAL RESOURCES	\$2,646,800	\$7,543,538	\$9,381,218
EXPENDITURES:			
Personal Services	\$148,645	\$236,262	\$115,558
Contractual Services	1,814,562	2,655,500	2,763,500
Commodities	2,611	11,425	11,300
Capital Outlay	125,132	4,001,000	5,820,509
TOTAL EXPENDITURES	\$2,090,950	\$6,904,187	\$8,710,867
ENDING BALANCE DECEMBER 31	\$555,851	\$639,351	\$670,351

TRANSIT FUND
TRANSIT SYSTEM

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
BUS DRIVER (TR1)	1	1	1
BUS DRIVER PART TIME	14,196 HRS	20,800 HRS	1040
PERSONAL SERVICES:			
530.530.51110 SALARIES & WAGES	\$100,212	\$140,000	\$60,300
530.530.51120 OVERTIME WAGES	19,227	40,000	20,000
530.530.51211 PERS	16,946	25,200	11,242
530.530.51220 WORKERS' COMPENSATION	221	10,000	8,000
530.530.51230 GROUP HEALTH INSURANCE	8,269	9,000	8,400
530.530.51240 UNEMPLOYMENT COMPENSATION	694	8,000	5,000
530.530.51250 CLOTHING ALLOWANCE	600	600	600
530.530.51270 MEDICARE-CITY SHARE	1,714	2,610	1,164
530.530.51275 LIFE INSURANCE	61	72	72
530.530.51280 AFSCME CARE PLAN	701	780	780
Total - PERSONAL SERVICES	148,645	236,262	115,558
CONTRACTUAL SERVICES:			
530.530.52210 UTILITIES-GAS & ELECTRIC - PUBLIC	9,000	18,000	18,000
530.530.52222 TELEPHONE LINE CHARGES	1,702	5,300	5,300
530.530.52310 MUNICIPAL GARAGE CHARGES	192,777	180,000	160,000
530.530.52330 RADIO MAINTENANCE	1,740	2,000	2,000
530.530.52480 OTHER PROFESSIONAL SERVICES	1,547,903	2,400,000	2,520,000
530.530.52490 OUTSIDE PRINTING	1,097	4,000	4,000
530.530.52510 MAINTENANCE OF EQUIPMENT	34	6,000	14,000
530.530.52520 MAINTENANCE OF FACILITIES	44,431	25,000	25,000
530.530.52810 PROPERTY TAXES	1,972	2,200	2,200
530.530.52880 OTHER OPERATING COSTS	13,906	13,000	13,000
Total - CONTRACTUAL SERVICES	1,814,562	2,655,500	2,763,500
COMMODITIES:			
530.530.53100 OFFICE SUPPLIES	0	1,200	1,200
530.530.53230 PURCHASE OF UNIFORMS	0	1,125	1,000
530.530.53250 CLEANING SUPPLIES	1,273	3,600	3,600
530.530.53510 SUPPLIES TO MAINTAIN EQUIP	0	500	500
530.530.53520 SUPPLIES TO MAINTAIN BLDGS	1,338	500	500
530.530.53610 SMALL TOOLS & EQUIPMENT	0	4,500	4,500
Total - COMMODITIES	2,611	11,425	11,300
CAPITAL OUTLAY:			
530.530.54340 PURCHASE OF VEHICLES	0	4,001,000	5,814,009
530.530.54406 TRANSIT CONSTRUCTION PROJECTS	125,132	0	6,500
Total - CAPITAL OUTLAY	125,132	4,001,000	5,820,509
Grand Total	\$2,090,950	\$6,904,187	\$8,710,867

FUND SUMMARY FOR FUND 546
WELLFIELD PROTECTION FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,962,033	\$2,245,251	\$2,208,535
REVENUES:			
Charges for Services	\$345,562	\$265,500	\$265,500
Interest Income	25,796	17,391	20,470
TOTAL REVENUES	<u>\$371,358</u>	<u>\$282,891</u>	<u>\$285,970</u>
TOTAL RESOURCES	\$2,333,391	\$2,528,142	\$2,494,505
EXPENDITURES:			
Contractual Services	\$87,765	\$319,607	\$125,669
Capital Outlay	375	0	550,000
TOTAL EXPENDITURES	<u>\$88,140</u>	<u>\$319,607</u>	<u>\$675,669</u>
ENDING BALANCE DECEMBER 31	\$2,245,251	\$2,208,535	\$1,818,836

WELLFIELD PROTECTION FUND
WELLFIELD PROTECTION

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
CONTRACTUAL SERVICES:			
546.990.52480 OTHER PROFESSIONAL SERVICES	\$52,480	\$249,860	\$55,000
546.990.52810 PROPERTY TAXES	941	1,000	1,000
546.990.52980 MISC CONTRACTUAL SERVICE	4,493	38,000	38,000
Total - CONTRACTUAL SERVICES	57,914	288,860	94,000
CAPITAL OUTLAY:			
546.990.54502 STM - COF DEMOLITION/REMEDATION	375	0	0
546.990.54506 AERONCA PROPERTY REMEDIATION	0	0	550,000
Total - CAPITAL OUTLAY	375	0	550,000
Grand Total	\$58,289	\$288,860	\$644,000

WELLFIELD PROTECTION FUND
ADMINISTRATIVE SERVICES

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CONTRACTUAL SERVICES:			
546.902.52345	ADMINISTRATIVE FEES	<u>\$29,851</u>	<u>\$30,747</u>	<u>\$31,669</u>
	Total - CONTRACTUAL SERVICES	29,851	30,747	31,669
	Grand Total	\$29,851	\$30,747	\$31,669

FUND SUMMARY FOR FUND 555
SOLID WASTE FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$168,424	\$72,423	\$110,015
REVENUES:			
Charges for Services	\$3,534,691	\$3,693,051	\$3,693,051
Miscellaneous Revenue	360	0	0
TOTAL REVENUES	\$3,535,051	\$3,693,051	\$3,693,051
TOTAL RESOURCES	\$3,703,476	\$3,765,474	\$3,803,066
EXPENDITURES:			
Personal Services	\$25,410	\$28,291	\$34,137
Contractual Services	3,602,144	3,623,668	3,697,763
Commodities	0	0	0
Capital Outlay	3,498	3,500	3,500
TOTAL EXPENDITURES	\$3,631,053	\$3,655,459	\$3,735,400
ENDING BALANCE DECEMBER 31	\$72,423	\$110,015	\$67,666

SOLID WASTE FUND
LITTER & WASTE COLLECTION

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
PERSONNEL:			
ANIMAL CONTROL OFFICER (240)	0.5	0.5	0.5
PERSONAL SERVICES:			
555.905.51110 SALARIES & WAGES	\$20,290	\$21,098	\$22,392
555.905.51120 OVERTIME WAGES	31	2,500	2,500
555.905.51211 PERS	2,715	3,304	3,485
555.905.51220 WORKERS' COMPENSATION	12	944	996
555.905.51230 GROUP HEALTH INSURANCE	1,972	0	4,300
555.905.51270 MEDICARE-CITY SHARE	289	342	361
555.905.51275 LIFE INSURANCE	101	103	103
Total - PERSONAL SERVICES	25,410	28,291	34,137
CONTRACTUAL SERVICES:			
555.905.52222 TELEPHONE LINE CHARGES	0	202	202
555.905.52980 MISC CONTRACTUAL SERVICES	22,200	22,683	23,137
Total - CONTRACTUAL SERVICES	22,200	22,885	23,339
CAPITAL OUTLAY			
555.905.54310 AUTO & TRUCK DEPRECIATION	3,498	3,500	3,500
Total - CAPITAL OUTLAY	3,498	3,500	3,500
Grand Total	\$51,108	\$54,676	\$60,976

SOLID WASTE FUND
SOLID WASTE DISPOSAL

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CONTRACTUAL SERVICES:			
555.990.52210	UTILITIES AND GAS	\$2,406	\$3,000	\$2,500
555.990.52480	OTHER PROFESSIONAL SERVICES	3,490,919	3,513,298	3,611,634
555.990.52520	MAINTENANCE OF FACILITIES	13,359	10,100	5,000
555.990.52980	MISC. CONTRACTUAL SERVICES	73,261	74,385	55,290
	Total - CONTRACTUAL SERVICES	3,579,944	3,600,783	3,674,424
	Grand Total	\$3,579,944	\$3,600,783	\$3,674,424



SECTION 9

INTERNAL SERVICE FUNDS

EXPENDITURES BY FUND

Fund	Actual 2020	Budget 2021	Budget 2022	\$ Increase (Decrease)	% Increase (Decrease)
Municipal Garage	\$2,768,157	\$3,876,305	\$3,522,811	(\$353,494)	-9.1%
Employee Benefits	5,079,506	6,195,623	6,582,726	387,103	6.2%
Total	\$7,847,663	\$10,071,928	\$10,105,537	\$33,609	0.3%

Table 9.1 Internal Services Expenditures by Fund

Definition of Internal Service Funds

To account for the financing of goods or services provided by one department for the other departments within the City.

Municipal Garage Fund

To account for the operations of the municipal garage for the purchase, sale and repair of vehicles and major equipment for all departments within the City. All garage operating costs and citywide vehicle purchases are paid by this fund. The revenues to this fund are paid by the user departments.

Employee Benefits Fund

To account for the operation of the City's self-funded health insurance program. The expenses of this fund consist of payments to medical facilities, physicians, dentists, and pharmacists in connection with medical treatment of City employees. The administrative costs of the health insurance plan are also included in this fund's expenditures.

MUNICIPAL GARAGE

DEPARTMENT OVERVIEW

The Municipal Garage staff is responsible to ensure that the vehicles and equipment within the City's fleet are always operational and well maintained by providing an efficient, thorough and effective preventive maintenance and repair program; managing vehicle acquisition and disposition with a multi-year plan. Duties of this division include: maintenance of over 425 vehicles and pieces of equipment; maintain records of each vehicle and piece of equipment; maintain city fuel pump and fuel pump computer system. The Municipal Garage Division is an Internal Service Fund which is supported by user departments.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Municipal Garage Division services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

Municipal Garage Division 2022 Budget per Capita - \$69.09

Municipal Garage Division Goals and Objectives

Analyze replacement equipment for the application of vocation, best return on investment, and longevity. Divisions are encouraged to review utilization levels

Shop safety training will continue in 2022 as part of a continuing program

Identify Municipal Garage facility repairs and updates and prioritize

Increase the utilization of the current software capability to increase the efficiency of stock on hand for repairs and maintenance

Changes in vehicle emission and safety regulations continues to require increased focus on training. Training of powertrains and related systems technology will continue in 2022

FUND SUMMARY FOR FUND 605
MUNICIPAL GARAGE FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$6,981,871	\$6,789,681	\$5,484,574
REVENUES:			
Sale of Assets	\$39,605	\$10,960	\$10,960
Interest Income	86,506	137,328	122,955
Garage Charges	2,370,541	2,422,910	3,147,706
Reimbursements	79,314	0	0
TOTAL REVENUES	<u>\$2,575,967</u>	<u>\$2,571,198</u>	<u>\$3,281,621</u>
TOTAL RESOURCES	\$9,557,838	\$9,360,879	\$8,766,195
EXPENDITURES:			
Personal Services	\$482,664	\$603,254	\$630,260
Contractual Services	470,971	912,635	732,635
Commodities	700,972	1,189,600	1,189,600
Capital Outlay	1,113,549	1,170,816	970,316
TOTAL EXPENDITURES	<u>\$2,768,157</u>	<u>\$3,876,305</u>	<u>\$3,522,811</u>
ENDING BALANCE DECEMBER 31	\$6,789,681	\$5,484,574	\$5,243,384

**MUNICIPAL GARAGE FUND
MUNICIPAL GARAGE**

	Actual Expenditures 2020	Amount Budgeted 2021	Department Budget 2022
PERSONNEL:			
GARAGE SUPERINTENDENT (177)	1	1	1
AUTO MECHANIC (PW7)	5	5	5
INVENTORY CLERK (PW8)	1	1	1
PERSONAL SERVICES:			
605.550.51110 SALARIES & WAGES	\$345,490	\$398,027	\$410,212
605.550.51120 OVERTIME WAGES	476	14,645	14,645
605.550.51211 PERS	46,798	57,774	59,480
605.550.51220 WORKERS' COMPENSATION	217	16,507	16,994
605.550.51230 GROUP HEALTH INSURANCE	73,790	96,318	108,770
605.550.51250 CLOTHING ALLOWANCE	6,650	7,300	7,300
605.550.51270 MEDICARE-CITY SHARE	4,912	5,984	6,160
605.550.51275 LIFE INSURANCE	507	579	579
605.550.51280 AFSCME CARE PLAN	3,825	6,120	6,120
Total - PERSONAL SERVICES	482,664	603,254	630,260
CONTRACTUAL SERVICES:			
605.550.52110 TRAVEL & TRAINING	0	2,500	4,500
605.550.52111 MANDATORY TRAVEL & TRAINING	758	2,000	0
605.550.52210 UTILITIES-GAS & ELECTRIC	25,794	50,000	50,000
605.550.52222 TELEPHONE LINE CHARGES	1,142	1,200	1,200
605.550.52310 MUNICIPAL GARAGE CHARGES	4,309	6,000	6,000
605.550.52330 RADIO MAINTENANCE	525	535	535
605.550.52480 OTHER PROFESSIONAL SERVICE	75,343	75,000	75,000
605.550.52490 OUTSIDE PRINTING	179	200	200
605.550.52510 MAINTENANCE OF EQUIP	92,070	85,000	85,000
605.550.52520 MAINTENANCE OF LAND & BLDGS	19,096	380,000	200,000
605.550.52540 VEHICLE PREPARATION COST	15,567	17,500	17,500
605.550.52640 VEHICLE LIABILITY INSURANCE	230,483	282,000	282,000
605.550.52670 BOILER AND MACHINERY	1,125	4,000	4,000
605.550.52820 LICENSES AND PERMITS	3,293	4,500	4,500
605.550.52920 MEMBERSHIPS, BOOKS & PERIODICALS	20	200	200
605.550.52970 UNIFORM RENTAL SERVICE	1,268	2,000	2,000
Total - CONTRACTUAL SERVICES	470,971	912,635	732,635
COMMODITIES:			
605.550.53100 OFFICE SUPPLIES	706	900	900
605.550.53220 DRUGS - MEDICAL SUPPLIES	134	200	200
605.550.53250 CLEANING SUPPLIES	3,560	5,000	5,000
605.550.53310 GASOLINE FOR INHOUSE DIST	216,799	450,000	450,000
605.550.53320 DIESEL FUEL FOR INHOUSE DIST	127,811	343,000	343,000
605.550.53330 OUTSIDE FUEL PURCHASES	21,139	45,000	45,000
605.550.53340 LUBRICANTS	17,307	35,000	35,000
605.550.53510 SUPPLIES TO MAINTAIN EQUIP	299,010	285,000	285,000
605.550.53520 SUPPLIES TO MAINTAIN BUILDINGS	5,183	10,000	10,000
605.550.53530 MUNICIPAL GARAGE SUPPLIES	1,352	4,500	4,500
605.550.53610 SMALL TOOLS & EQUIPMENT	1,199	1,000	1,000
605.550.53620 MAJOR TOOLS & EQUIPMENT	6,773	10,000	10,000
Total - COMMODITIES	700,972	1,189,600	1,189,600
CAPITAL OUTLAY:			
605.550.54310 AUTOS & TRUCKS DEPR	8,580	8,580	8,580
605.550.54311 RADIO DEPRECIATION	225	236	236
605.550.54320 OFFICE MACHINERY & EQUIPMENT	1,101	1,000	2,000
605.550.54340 PURCHASE OF VEHICLES	787,711	1,145,000	892,000
605.550.54350 PURCHASE OF EQUIPMENT	315,932	16,000	67,500
Total - CAPITAL OUTLAY	1,113,549	1,170,816	970,316
Grand Total	\$2,768,157	\$3,876,305	\$3,522,811

FUND SUMMARY FOR FUND 661
EMPLOYEE BENEFITS FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$687,907	\$1,588,176	\$1,659,922
REVENUES:			
Health Insurance Payments	\$6,068,073	\$6,262,369	\$6,801,012
Miscellaneous Revenue	228,132	5,000	5,000
Loan from Other Fund	(316,430)	0	0
TOTAL REVENUES	\$5,979,775	\$6,267,369	\$6,806,012
TOTAL RESOURCES	\$6,667,682	\$7,855,545	\$8,465,934
EXPENDITURES:			
Contractual Services	\$5,079,506	\$6,195,623	\$6,582,726
TOTAL EXPENDITURES	\$5,079,506	\$6,195,623	\$6,582,726
ENDING BALANCE DECEMBER 31	\$1,588,176	\$1,659,922	\$1,883,208

EMPLOYEE BENEFITS FUND
EMPLOYEE BENEFITS

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
CONTRACTUAL SERVICES:			
661.990.52421 MEDICAL	\$2,439,107	\$3,927,770	\$4,163,436
661.990.52422 DENTAL	68,614	119,385	126,548
661.990.52423 PRESCRIPTION DRUG CLAIMS	1,489,223	952,732	1,009,896
661.990.52424 ADMINISTRATIVE FEE	278,898	340,883	347,701
661.990.52425 STOP LOSS	770,554	789,933	868,926
661.990.52427 VISION PLAN	6,029	9,621	9,813
661.990.52428 EMPLOYEE WELLNESS PROGRAM	27,081	42,537	43,388
661.990.52480 BENNY CARDS/HRA	0	12,762	13,018
Total - CONTRACTUAL SERVICES	5,079,506	6,195,623	6,582,726
 Grand Total	 \$5,079,506	 \$6,195,623	 \$6,582,726



SECTION 10

TRUST FUNDS

EXPENDITURES BY FUND

Fund	Actual 2020	Budget 2021	Budget 2022	\$ Increase (Decrease)	% Increase (Decrease)
Police Relief and Pension	\$1,183,906	\$1,236,752	\$1,331,961	\$95,209	7.7%
Fire Relief and Pension	1,466,006	1,383,205	1,502,636	119,431	8.6%
Total	\$2,649,912	\$2,619,957	\$2,834,597	\$214,640	8.2%

Table 10.1 Trust Fund expenditures

Definition of Trust Funds

To account for the City's Police and Fire Pension Funds. Trust funds are established to account for assets held for other City funds.

Police Relief & Pension Fund

To account for revenues and expenses of the City's Police Pension Fund. Revenues include property taxes and transfers from the City Income Tax Fund. This fund transfers the City's police pension to the General Fund, which pays the City's pension requirements to the State of Ohio.

Fire Relief & Pension Fund

To account for revenues and expenses of the City's Fire Pension Fund. Revenues include property taxes and transfers from the City Income Tax Fund. This fund transfers the City's fire pension to the General Fund, which pays the City's pension requirements to the State of Ohio.

**FUND SUMMARY FOR FUND 725
POLICE RELIEF AND PENSION FUND**

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$616,907	\$836,865	\$696,513
REVENUES:			
Property Taxes	\$200,348	\$180,000	\$216,000
Intergovernmental	22,799	26,400	26,400
Transfers	1,180,718	890,000	1,180,000
TOTAL REVENUES	<u>\$1,403,864</u>	<u>\$1,096,400</u>	<u>\$1,422,400</u>
TOTAL RESOURCES	\$2,020,770	\$1,933,265	\$2,118,913
EXPENDITURES:			
Contractual Services	\$3,188	\$4,590	\$4,636
Transfers	1,180,718	1,232,162	1,327,325
TOTAL EXPENDITURES	<u>\$1,183,906</u>	<u>\$1,236,752</u>	<u>\$1,331,961</u>
ENDING BALANCE DECEMBER 31	\$836,865	\$696,513	\$786,952

POLICE RELIEF AND PENSION FUND
POLICE PENSION

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CONTRACTUAL SERVICES:			
725.990.52240	BUTLER COUNTY COLLECTION FEE	\$3,188	\$4,590	\$4,636
	Total - CONTRACTUAL SERVICES	3,188	4,590	4,636
	TRANSFERS:			
725.990.58110	TRANS TO GENERAL FUND	1,180,718	1,232,162	1,327,325
	Total - TRANSFERS	1,180,718	1,232,162	1,327,325
	Grand Total	\$1,183,906	\$1,236,752	\$1,331,961

FUND SUMMARY FOR FUND 726
FIRE RELIEF AND PENSION FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$621,706	\$841,664	\$756,324
REVENUES:			
Property Taxes	\$200,348	\$186,465	\$216,000
Intergovernmental	22,799	26,400	26,400
Transfers	1,462,818	1,085,000	1,401,000
TOTAL REVENUES	<u>\$1,685,964</u>	<u>\$1,297,865</u>	<u>\$1,643,400</u>
TOTAL RESOURCES	\$2,307,670	\$2,139,529	\$2,399,724
EXPENDITURES:			
Contractual Services	\$3,188	\$4,590	\$4,636
Transfers	1,462,818	1,378,615	1,498,000
TOTAL EXPENDITURES	<u>\$1,466,006</u>	<u>\$1,383,205</u>	<u>\$1,502,636</u>
ENDING BALANCE DECEMBER 31	\$841,664	\$756,324	\$897,088

**FIRE RELIEF AND PENSION FUND
FIRE PENSION**

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CONTRACTUAL SERVICES:			
726.990.52240	BUTLER COUNTY COLLECTION FEE	\$3,188	\$4,590	\$4,636
	Total - CONTRACTUAL SERVICES	3,188	4,590	4,636
	TRANSFERS:			
726.990.58110	TRANS TO GENERAL FUND	1,462,818	1,378,615	1,498,000
	Total - TRANSFERS	1,462,818	1,378,615	1,498,000
	Grand Total	\$1,466,006	\$1,383,205	\$1,502,636



SECTION 11

FEDERAL GRANT FUNDS

EXPENDITURES BY FUND

Fund	Actual 2020	Budget 2021	Budget 2022	\$ Increase (Decrease)	% Increase (Decrease)
HOME Program	\$291,193	\$290,000	\$355,200	\$65,200	22.5%
Community Development Act 1974	434,562	1,319,000	758,985	(560,015)	-42.5%
Community Development Act Escrow	101,701	249,138	106,138	(143,000)	-57.4%
Total	\$827,456	\$1,858,138	\$1,220,323	(\$494,815)	-34.3%

Table 11.1 Federal Grant expenditures

Definition of Federal Grant Funds

The funds listed below account for federal government grants that are related to housing and to community development activities. The City operates many programs funded through federal grants that affect affordable housing and stabilization of neighborhoods. These programs have been especially important for assistance in recovery and revitalization efforts due to economic downturns.

HOME Program

This fund accounts for HOME Program revenues received from HUD. The program provides funds for first-time home purchases to low and moderate income families.

Community Development Act Escrow Fund

This fund was established to account for loan repayments from property owners who received grants through the City's Community Development Block Grant.

Community Development Act 1974 Fund

This grant funds activities including both traditional redevelopment projects and economic development activities through the Office of Community Planning and Development of the U.S. Department of Housing and Urban Development. Specific programs slated for 2022 are emergency housing rehabilitation and code enforcement. Funding is also designated for local programs such as fair housing and sponsoring of neighborhood improvement programs.

Neighborhood Stabilization Program Fund

This program was established in 2009 under the American Recovery and Reinvestment Act for the purpose of stabilizing communities that have suffered from foreclosures and abandonment. Our goal is to purchase and redevelop or rehabilitate foreclosed and abandoned homes and residential properties to stabilize area home values.

**FUND SUMMARY FOR FUND 254
HOME FUND**

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$29,577	\$80,267	\$80,267
REVENUES:			
Intergovernmental	\$341,882	\$290,000	\$355,200
TOTAL REVENUES	\$341,882	\$290,000	\$355,200
TOTAL RESOURCES	\$371,460	\$370,267	\$435,467
EXPENDITURES:			
Contractual Services	\$291,193	\$290,000	\$355,200
TOTAL EXPENDITURES	\$291,193	\$290,000	\$355,200
ENDING BALANCE DECEMBER 31	\$80,267	\$80,267	\$80,267

HOME PROGRAM FUND
HOME PROGRAM

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CONTRACTUAL SERVICES:			
254.990.52880	OTHER OPERATING COSTS	\$14,054	\$0	\$0
254.990.52885	CD CONT SERVICES	28,432	40,000	40,000
254.990.52888	FIRST TIME HOMEBUYERS ASSIST	248,707	250,000	250,000
254.990.52889	HOUSING CONSTRUCTION SUBSIDY	0	0	65,200
	Total - CONTRACTUAL SERVICES	291,193	290,000	355,200
	Grand Total	\$291,193	\$290,000	\$355,200

FUND SUMMARY FOR FUND 429
COMMUNITY DEVELOPMENT FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$213,084	\$213,119	\$213,119
REVENUES:			
Intergovernmental	\$434,562	\$1,319,000	\$758,985
Miscellaneous Income	35	0	0
TOTAL REVENUES	<u>\$434,596</u>	<u>\$1,319,000</u>	<u>\$758,985</u>
TOTAL RESOURCES	\$647,680	\$1,532,119	\$972,104
EXPENDITURES:			
Contractual Services	\$347,073	\$1,119,000	\$459,297
Capital Outlay	87,488	200,000	299,688
TOTAL EXPENDITURES	<u>\$434,562</u>	<u>\$1,319,000</u>	<u>\$758,985</u>
ENDING BALANCE DECEMBER 31	\$213,119	\$213,119	\$213,119

COMMUNITY DEVELOPMENT ACT 1974 FUND
COMMUNITY DEVELOPMENT

	Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
CONTRACTUAL SERVICES:			
429.931.52880 ADMINISTRATION OTHER OPERATING COSTS	\$5,000	\$15,000	\$0
429.931.52885 ADMINISTRATION CD CONT SERVICES - CDP CONTRACT	145,088	100,000	151,797
429.933.52995 FAIR HOUSING - LEGAL AID	0	15,000	22,500
429.933.52996 COMMUNITY CENTER (JOB TRAINING AND SUMMER)	35,543	30,000	80,000
429.942.52530 DEMOLITION COSTS	4,200	350,000	130,000
429.942.52885 DEMOLITION COSTS-CD CONTRACT SVC	100,000	264,000	0
429.949.52885 CD CONT SERVICES - LEGAL AID	8,667	0	0
429.954.52880 OTHER OPERATING COSTS	913	100,000	0
429.958.55800 ECONOMIC DEVELOPMENT LOANS	0	170,000	
429.972.52870 EMERGENCY REPAIR - REHAB	26,734	75,000	75,000
429.973.52480 HOUSING REHAB REVOLVING LOAN EXPENSE	3,428	0	0
429.974.52880 CODE ENF. OTHER OPERATING COSTS	17,500	0	0
Total - CONTRACTUAL SERVICES	347,073	1,119,000	459,297
CAPITAL OUTLAY:			
429.977.54550 PARK FACILITIES	0	200,000	299,688
429.978.54520 RESIDENTIAL STREET PAVING	87,488	0	0
Total - CAPITAL OUTLAY	87,488	200,000	299,688
Grand Total	\$434,562	\$1,319,000	\$758,985

FUND SUMMARY FOR FUND 736
COMMUNITY DEVELOPMENT ACT ESCROW FUND

	2020 ACTUAL	2021 BUDGET	2022 BUDGET
BEGINNING BALANCE: JANUARY 1	\$338,705	\$245,990	\$57,097
REVENUES:			
Interest Income	\$0	\$0	\$2,536
Miscellaneous	8,987	60,245	57,709
TOTAL REVENUES	<u>\$8,987</u>	<u>\$60,245</u>	<u>\$60,245</u>
TOTAL RESOURCES	\$347,691	\$306,235	\$117,342
EXPENDITURES:			
Contractual Services	\$99,676	\$243,000	\$100,000
Interest Returned to HUD	2,025	6,138	6,138
TOTAL EXPENDITURES	<u>\$101,701</u>	<u>\$249,138</u>	<u>\$106,138</u>
ENDING BALANCE DECEMBER 31	\$245,990	\$57,097	\$11,204

COMMUNITY DEVELOPMENT ESCROW FUND
CD ESCROW

		Actual Expenditures 2020	Amount Budgeted 2021	Amount Budgeted 2022
	CONTRACTUAL SERVICES:			
736.990.52480	OTHER PROFESSIONAL SERVICES	\$100,000	\$243,000	\$100,000
736.990.52980	CONTR SVC-BANK SERVICE CHG	(324)	0	0
	Total - CONTRACTUAL SERVICES	99,676	243,000	100,000
	LOANS:			
736.990.55801	INTEREST RETURNED TO HUD	2,025	6,138	6,138
	Total - LOANS	2,025	6,138	6,138
	Grand Total	\$101,701	\$249,138	\$106,138



SECTION 12

STATISTICS & MISCELLANEOUS

HISTORY TIME LINE

<u>Year</u>	<u>Event</u>
1791	Daniel Doty built the first log cabin in what was to become Middletown.
1802	Steven Vail laid out plots for Middletown
1805	First tuition school opened
1807	First local post office established in a log cabin, the office of attorney Ezekiel Ball
1820	Population of 314
1825	Construction began for the Miami Erie Canal
1827	Middletown Cemetery established on First Ave. This is the final resting place of Daniel Doty, who died in 1848.
1837	Middletown's first jail; First public school opened in Middletown at Main and Manchester; Middletown's first government organized.
1839	"Middletown Mail," Middletown's first newspaper published
1840	Population of 1,066; Middletown's William Webster invented a machine to make paper bags
1848	Volunteer fire department
1850	Population of 1,087; Oglesby Barnitz bank formed
1852	Erwin Paper, later Sorg Paper Co., became the first of numerous paper and allied product companies.
1860	Population of 3,070
1866	Sebald Brewery was opened.
1869	Paul J. Sorg and John Auer moved their tobacco plant to Middletown.
1870	Population of 3,046
1873	Middletown Gas & Light & Coke Company formed
1875	Middletown Water Works began
1879	Middletown & Madison Railroad organized – used horsepower to travel Central Ave.
1880	Population of 4,538
1880	Attorney Charles Bundy organized first phone company, Buckeye Telephone Co.; First City Building built
1881	Electricity comes to the City
1882	the Middletown Division of Fire was created
1886	Middletown becomes a City
1887	The Sorg Mansion was constructed by Paul J. Sorg, Middletown's first millionaire
1889	Middletown Attorney, James Campbell, elected governor of Ohio
1890	Population of 7,681
1891	Sorg Opera House erected by Paul J. Sorg, Middletown's first fine house of entertainment
1892	Paul J. Sorg elected to Congress
1899	George M. Verity entered into agreement with the Industrial Commission of Middletown to locate his steel plant along the Miami Erie Canal. George M. Verity is the founder of the American Rolling Mill Company (known as Armco)
1900	Population of 9,215
1900	Cornerstone of American Rolling Mill Co. (ARMCO) was laid July 12, 1900
1909	Middletown train depot was built on Charles Street near Central Ave.
1910	Population of 13,152

HISTORY TIME LINE

<u>Year</u>	<u>Event</u>
1913	Great Flood
1914	Harrison L. Dell, First Middletown Judge
1917	Middletown Hospital opened
1922	Manchester Hotel opened.
1923	John B. Tytus built the first continuous sheet mill in the world.
1925	Middletown's first traffic light installed at Central and Broad
1929	Miami-Erie Canal officially closed
1930	Population of 29,932
1932	The Jug, first drive-in diner in Miami Valley opened
1940	Population of 31,220
1940	The first Aeronca plane was completed in Middletown on June 5, 1940
1949	Voters approved change in Charter establishing manager – commission type government
1958	Middletown named All American City for 1957; First shopping center built Construction for I-75 began
1960	Population of 42,115
1960	Jerry Lucas wins Olympic gold medal for basketball in Rome
1966	Middletown Campus of Miami University opens
1970	Population of 48,767
1972	Construction begins on the Middletown Mall downtown
1975	New Arts in Middletown Building
1976	New City Building dedicated
1977	Downtown Middletown Mall is renamed City Centre Mart
1977	Middletown Senior Citizens Center opened
1977	Towne Mall opens with Elder Beerman, McAlpins & Sears as the anchor stores
1980	Population of 43,719
1983	New Middletown Public Library dedicated
1984	Armco moves General Office to New Jersey
1987	City Centre Mart is renamed City Centre Mall
1987	William Verity named U.S. Secretary of Commerce
1988	Armco-Kawasaki joint venture formed (formerly ARMCO)
1990	Population of 45,058
1992	William "Sonny" Hill became the first African American City Commissioner
1995	Swallen's Department Store, the anchor store in City Centre Mart closes
2000	Population of 51,605
2000	Roof is removed from City Centre Mart and traffic is reopened on Central Avenue and Broad Streets

HISTORY TIME LINE

<u>Year</u>	<u>Event</u>
2007	Grand opening of new Atrium Medical Center (formerly Middletown Regional Hospital) AK Steel moves corporate headquarters to West Chester, Ohio (300 corporate office positions)
2008	Larry Mulligan, Jr. became Middletown's first directly elected Mayor
2008	Judith Gilleland became the first female City Manager
2010	Population of 48,694
2010	City demolishes vacant Swallen's store and City parking garage downtown
2011	Historic Manchester Hotel announces closure after 89 years in business
2012	Cincinnati State Technical Community College opens campus in downtown area
2016	Population of 48,813
2017	AK Steel opens new world-class Research and Innovation Center in Middletown, Ohio
2018	Population of 48,823
2018	Grand opening of new Kettering Health Network
2018	Middletown Energy Center is completed and begins producing energy
2019	Population of 48,861
2019	Nicole Condrey elected as Middletown's first female Mayor
2019	Cleveland-Cliffs announces the \$1.1 billion acquisition of AK Steel Corporation
2020	Population of 48,807
2020	Cleveland-Cliffs completes acquisition of AK Steel Corporation in first half of 2020
2020	Governor Mike Dewine announces stay-at-home orders, business closures, mask mandates, and curfews in response to world-wide COVID-19 coronavirus pandemic
2021	AK Steel Corporation name changed to Cleveland-Cliffs
2021	Population of 50,987



Main Street - Gulf Service Station, Sorg Paper Company & downtown city parking lot – circa 1970's

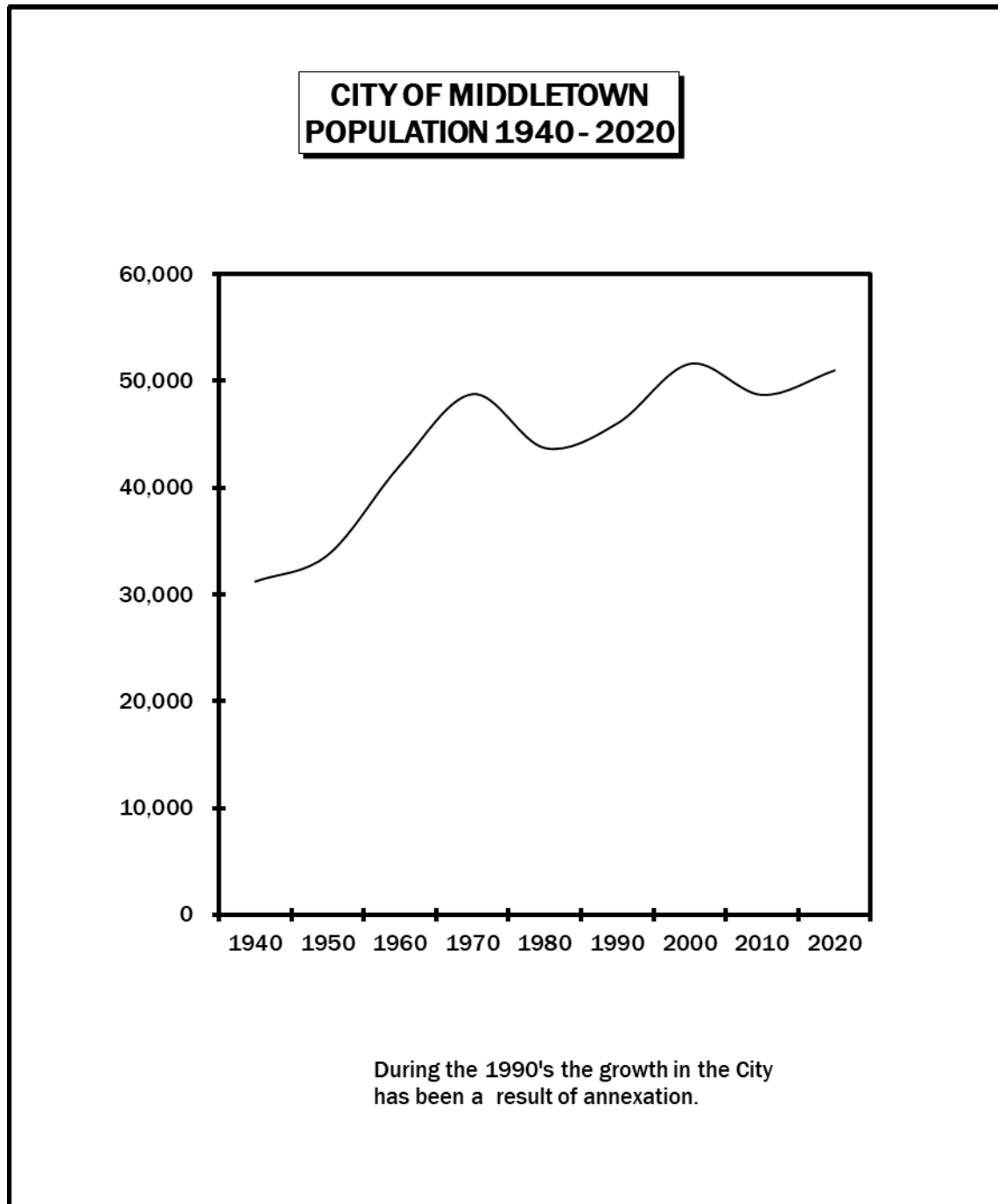


Figure 12.1. Population of the City of Middletown from 1940 through 2020 (data from U.S. Census Bureau)

Legend

Neighborhoods

- 1, Amanda/Oneida
- 2, Avalon
- 3, Barbara Park
- 4, Church
- 5, Creekview
- 6, Dixie Heights
- 7, Douglass
- 8, Downtown
- 9, El Dorado/Williamsdale
- 10, Euclid Heights/Runnymede
- 11, Far Hills
- 12, Greenfields
- 13, Harlan Park
- 14, Highlands
- 15, Lakeside
- 16, Lewis/Clifton Farms
- 17, Manchester Meadows
- 18, Mayfield
- 19, Meadowlawn
- 20, New England Heights
- 21, Northeast
- 22, Oakland
- 23, Prospect
- 24, Renaissance
- 25, Riverside Village
- 26, Rosedale/The Oaks
- 27, Roselawn
- 28, Sawyer's Mill
- 29, Sherman
- 30, South
- 31, Springhill
- 32, Sunset/Park Place
- 33, Thorny Acres/Burnham Woods
- 34, University
- 35, Wildwood

City Limits

MIDDLETOWN GEOGRAPHIC INFORMATION SYSTEMS

CITY OF MIDDLETOWN, OHIO
MISCELLANEOUS STATISTICS
December 31, 2021

Date of incorporation	1833
Form of government	Council - Manager
Area	26.56 square miles
Miles of streets	220
Fire protection:	
Number of stations	4
Number of sworn firefighters	84
Police protection:	
Number of stations	1
Number of sworn police officers	73
Municipal water department:	
Number of water customers	20,311
Miles of water mains	293
Sewers:	
Miles of sanitary and storm sewer	388
Recreation:	
Number of parks	29
Number of golf courses	3
Transportation	
Air:	
Number of airports	1
Corporate Hangars	2
Community Hangars	12
Land:	
Local bus lines	1
Rail:	
Number of railroad systems	2

Source: City of Middletown Finance, Economic Development & Engineering Departments

CITY, COUNTY, AND STATE
DEMOGRAPHIC STATISTICS
12/31/2020

Population

Year	City of Middletown	Butler County	State of Ohio
1940	31,220	120,249	6,907,612
1950	33,695	147,203	7,946,627
1960	42,115	199,076	9,706,397
1970	48,767	226,207	10,652,017
1980	43,719	258,787	10,797,630
1990	46,022	291,479	10,847,115
2000	51,605	332,807	11,353,140
2010	48,696	368,136	11,536,504
2020	50,987	390,357	11,799,448

Housing ,Income, and Education Statistics

	City of Middletown	Butler County	State of Ohio
Total housing units	23,174	153,241	5,232,869
Homeownership rate	51.2%	68.1%	66.1%
Median value/owner occupied homes	\$97,700	\$172,900	\$145,700
Median family income	\$40,347	\$66,117	\$56,602
Per capita income	\$22,793	\$31,921	\$31,552
Persons below poverty level	25.2%	10.1%	12.6%
High school graduates	84.6%	90.6%	90.4%
Bachelor's degree or higher	15.8%	30.2%	28.3%

Source: U.S. Census

CITY OF MIDDLETOWN, OHIO & NEARBY CITIES
DEMOGRAPHIC STATISTICS
December 31, 2020

	<u>Middletown</u>	<u>Kettering</u>	<u>Hamilton</u>	<u>Fairfield</u>
Population:				
Population - year 2010	48,694	56,163	62,477	42,510
Population - year 2020	50,987	57,862	63,399	44,907
Households:	23,174	26,930	25,932	17,782
Age:				
under 5 years	6.4%	6.0%	6.7%	7.0%
5 years to 18 years	17.2%	15.7%	16.9%	15.5%
65 years and over	15.9%	18.4%	15.4%	16.4%
Education:				
High school graduate	84.6%	94.8%	86.7%	90.3%
Bachelors's degree or higher	15.8%	35.4%	16.2%	28.7%
Unemployment:				
Unemployment Rate - year 2010	11.8%	8.5%	10.7%	8.8%
Unemployment Rate - year 2020	6.3%	4.4%	5.3%	4.2%
Income:				
Median household income	\$ 40,347	\$ 58,970	\$ 47,064	\$ 60,340
Poverty level	25.2%	10.9%	17.1%	8.2%
Per capita personal	\$ 22,793	\$ 34,883	\$ 24,230	\$ 31,165
Housing:				
Housing units	23,174	26,930	25,932	17,782
Homeownership Rate	51.2%	62.4%	54.5%	61.7%
Median value of owner-occupied units	\$ 97,700	\$133,800	\$107,200	\$159,300
Business:				
Total number of firms (2012)	3,540	4,613	3,809	3,595
Retail sales per capita (2012)	\$ 30,004	\$ 14,355	\$ 11,775	\$ 31,785
Geography:				
Land area in square miles (2010)	26.18	18.68	21.60	20.94

Note: * Unemployment rate based on Cincinnati for Middletown, Hamilton, and Fairfield; and Dayton for Kettering
Source: U.S. Census, QuickFacts and Community Survey, U.S. Bureau of Labor Statistics

CITY OF MIDDLETOWN, OHIO & NEARBY CITIES
DEMOGRAPHIC STATISTICS
December 31, 2020

	<u>Middletown</u>	<u>Kettering</u>	<u>Hamilton</u>	<u>Fairfield</u>
Employment Status:				
Population 16 years and over	40,248	44,707	48,999	34,227
In labor force	62.4%	65.8%	60.5%	67.7%
Civilian labor force	62.3%	65.5%	60.5%	67.6%
Employed	58.9%	62.8%	56.5%	65.6%
Unemployed	3.4%	2.7%	4.0%	2.0%
Armed Forces	0.1%	0.3%	0.0%	0.1%
Not in labor force	37.6%	34.2%	39.5%	32.3%
Industry:				
Educational, health care, social assistance	18.1%	28.0%	21.3%	21.3%
Manufacturing	27.0%	12.2%	13.8%	16.2%
Retail trade	11.6%	12.3%	12.7%	12.8%
Arts, entertainment, recreation, food services	8.6%	9.1%	13.0%	9.8%
Profession scientific, management & administrative	7.3%	11.8%	7.4%	11.3%
Finance, real estate, insurance	5.2%	6.4%	6.6%	7.4%
Construction	7.0%	4.1%	7.9%	5.5%
Transportation, warehousing, utilities	3.5%	3.0%	5.0%	5.4%
Other services	4.5%	4.4%	4.6%	2.8%
Wholesale trade	2.9%	2.1%	2.9%	3.5%
Public administration	3.0%	4.2%	3.5%	2.7%
Information	1.2%	2.4%	1.1%	1.1%
Class of Worker:				
Private wage & salary	87.4%	81.8%	86.1%	88.8%
Government	8.3%	13.0%	10.0%	7.6%
Self-employed	4.2%	5.0%	3.8%	3.5%
Unpaid family workers	0.0%	0.1%	0.1%	0.1%
Occupation:				
Management, professional, and related occupations	24.3%	42.9%	28.2%	33.6%
Service occupations	16.3%	15.7%	20.4%	17.4%
Sales and office	25.5%	23.6%	23.1%	23.7%
Natural resources, construction, and maintenance	9.7%	5.9%	9.6%	7.3%
Production, transportation, and material moving	24.2%	12.0%	18.6%	18.0%

Source: U.S. Census, 2019 American Community Survey 5-year estimates data profiles

PRINCIPAL EMPLOYERS AND PROPERTY TAX PAYERS

PRINCIPAL EMPLOYERS

Employer	YEAR 2020			YEAR 2011		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
AK Steel	2,630	1	13.4%	2,540	1	13.4%
Atrium Medical Center	1,719	2	8.8%	2,025	2	10.7%
Middletown City School District	857	3	4.4%	1,266	4	6.7%
PAC Worldwide Corp	774	4	3.9%			
Kroger Limited Partnership	758	5	3.9%	850		4.5%
Walmart	581	6	3.0%	424		2.2%
McDonalds	464	7	2.4%	548		2.9%
Meijer	447	8	2.3%	663		3.5%
Miami University	444	9	2.3%	485	10	2.6%
City of Middletown	434	10	2.2%	485		2.6%
CBS Temporary Services, Inc.				1,582	3	8.4%
CM Temporary Services, Inc.				952	5	5.0%
Crown Services 36 LLC				897	6	4.7%
McGraw/Kokosing				615	7	3.3%
Garden Manor Extended Care Center				548	8	2.9%
Kokosing Construction				532	9	2.8%
Total Estimated City Employment	19,600			18,900		

Principal Tax Payers (Real Property)

Taxpayer	Nature of business	2020	2011
		Rank	Rank
Duke Energy	public utility	1	1
NTE Ohio LLC	energy provider	2	
AK Steel (formerly Armco, Inc.)	steel manufacturing	3	2
Dynegy- Dicks Creek LLC	public utility	4	
AJB Realty LLC	rehabilitation facility	5	
Garden Manor/Boymel Family LLC	retirement facility	6	6
Texas Eastern Transmission	gas pipeline	7	10
Rockies Express Pipeline LLC	gas pipeline	8	3
CTR Partnership LP/Premier Estates	retirement facility	9	
Precision Strip	steel processing	10	4
Southwestern Ohio Steel	steel processing		5
Liberty Retirement Properties	retirement facility		7
Bavarian Woods	apartment complex		8
Chaka-Chak	apartment complex		9



SECTION 13

GLOSSARY

GLOSSARY

ADA	American with Disabilities Act
AFG	Assistance to Firefighter Grant
AFIS	Automated Fingerprint Identification System
AOHC	Association of Ohio Health Commissioners
ARRA	American Recovery and Reinvestment Act
Accounts Payable	A liability account reflecting amounts owing to persons/organizations for goods and services received.
Accounts Receivable	An asset account reflecting amounts owing from persons/organizations for goods and services provided.
Accrual Basis	A method of accounting that recognizes the financial effect of transactions when they occur as opposed to when cash is actually received or spent.
Adopted Budget	A budget that has been prepared and reviewed in accordance with State law and has been duly adopted by City Council.
Allocate	To set aside portions of budgeted expenditures that are specifically designated for a certain purpose.
Annual Budget	A budget covering a single fiscal year (January 1 to December 31)
Appropriation	A legal authorization by the City Council to make expenditures and incur obligations for a specific purpose.
Assess	To establish an official property value for taxation.
Assessed Valuation	A value that is established for real or personal property for taxation purposes.
Assets	Property owned by the City which has monetary value.
Attrition	A method of achieving a reduction in personnel by not refilling the position vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.
Authorized Positions	Employee positions that are authorized in the adopted budget for the fiscal year.
BAN	Bond Anticipation Note – A short-term interest-bearing security issued in advance of a larger, future bond issue.

GLOSSARY

Base Rate	A fixed monthly utility charge that includes customer charges and usage charges that independent other charges and/or adjustments.
Basis of Accounting	A term used to refer when revenues, expenditures, expenses and transfers are recognized in the accounts and reported on the financial statements, specifically relating to the timing of measurements.
BCEMA	Butler County Emergency Management Agency
BCHD	Butler County Health Department
BMP	Best Management Practices
Bond	A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates in the future called the maturity date(s), together with periodic interest at a specified rate.
Bond Rating	A rating (made by an established bond rating company) from a schedule of grades, indicating the probability of timely repayment of principal and interest on bonds issued.
Bond Refinancing (Refunding)	The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions
Budget	A plan of financial operation comprised of an estimate of proposed expenditures for a given period and the proposed means of financing them. Each City of Middletown budget is an annual budget. The expenditures in the budget agree with the appropriations approved by the City Council.
Budget Calendar	The schedule of key dates, which the City follows in preparation and adoption of its budget.
Budget Message	The opening section of the budget, which provides the City Council and the public with a general summary of the most important aspects of the budgets, major changes, and the views and recommendations of the City Manager.
CALEA	Communications Assistance for the Law Enforcement Act is a voluntary accreditation for law enforcement agencies based on a body of standards internationally accepted by the law enforcement community
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CD	Community Development
CDC	Centers for Disease Control and Prevention
CDBG	Community Development Block Grant, a federal entitlement program designed to benefit low and moderate income persons, specifically in the areas of housing and community development.
CIP	Capital Improvement Plan

GLOSSARY

CMHD	City of Middletown Health Department
COM	City of Middletown
COPS Program	Community Oriented Policing Services Program
COVID-19	Coronavirus disease 2019, abbreviated as COVID-19. 'CO' stands for 'corona', 'VI' stands for 'virus', and 'D' for 'disease'.
CSO	Combined Sewer Overflows
CVB	Convention and Visitors Bureau
Capital Improvements	Additions and/or replacements to the City's buildings, and infrastructure assets (e.g., highways, sewer and water lines, pumping stations, etc.)
Capital Outlay	Represents an expenditure designated for the purchase of fixed assets such as depreciation, machinery, equipment, or vehicles.
Capital Project Fund	A fund created to account for financial resources to be used for acquisition or construction of major capital facilities.
Carryover Balance	An amount of cash remaining at the end of a fiscal year after all of the year's financial obligations has been satisfied. The cash balance is "carried over" as the beginning cash balance of the next year.
Cash Basis	A basis of accounting under which transactions are recognized only when cash is received or disbursed.
Charges for Services	A charge or fixed rate for the purchase of an article or service including a variety of fees and charges. Examples include purchase of birth certificates, planning review fees, utility bills, emergency medical service, etc.
Chart of Accounts	The classification system used by a city to organize the accounting for various funds.
City Council	The governing body of the City of Middletown. There are currently five City Council members including one Mayor.
City Manager	The chief executive officer of the City of Middletown appointed by City Council
Commodities	An expenditure category that includes supplies and materials that are consumed as they are used. Some examples of commodities are chemicals, office supplies, cleaning supplies, and supplies to maintain equipment.
Comprehensive Annual Financial Report	The official annual report of the City of Middletown. The Comprehensive Annual Financial Report is prepared in conformity with generally accepted accounting principles by the City and includes an accounting opinion issued by an outside auditor.
Contact Tracing	Public Health staff work with a patient to help them recall everyone with whom they have had close contact during the timeframe while they may have been infectious.

GLOSSARY

Contractual Services	An expenditure category that includes all services provided by outside and internal consultants and vendors. Some examples of contractual services are municipal garage charges, computer maintenance contracts, legal services, seminar fees including travel, memberships in professional organizations, and telephone bills.
Coronavirus	A group of related RNA viruses that cause diseases in mammals and birds. In humans and birds, they cause respiratory tract infections that can range from mild to lethal. Mild illnesses in humans include some cases of the common cold, while more lethal varieties can cause SARS, MERS, and COVID-19
DMI	Downtown Middletown Inc.
DORA	Designated Outdoor Refreshment Area
Debt Service	Debt service expenditures which include principal, interest, and collection fees.
Debt Service Fund	A fund created to account for financial resources to be used for the payment of debt obligations of the City. Payments made by a Debt Service Fund include principal, interest, and trustee fees (if applicable) on City bonds.
Deficit	A term meaning there are insufficient funds to cover expenses.
Department	A major unit of organization in the City comprised of subunits called divisions. City Departments include: City Council, City Manager's Office, Economic Development and Planning, Law, Public Works & Utilities, Finance, Health, Community Revitalization, Municipal Court, and Public Safety
Depreciation	Depreciation is determined by allocating the cost of capital assets over the estimated useful lives of the assets on a straight-line basis
Disbursement	Payment for goods and/or services in cash.
Distinguished Budget Presentation Awards Program	A voluntary program administered by Government Finance Officers Association to encourage governments to prepare effective budget documents. This award is the highest form of recognition in governmental budgeting and represents a significant achievement.
ED	Department of Education
EMS	Emergency Medical Services
EPA	Environmental Protection Agency
Encumbrances	Commitments related to unperformed contracts for goods or services.
Enterprise Fund	A fund created to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, sewer, storm water, solid waste disposal). The expenses of an Enterprise Fund are usually financed or recovered through user charges (e.g., refuse fees).

GLOSSARY

Estimated Revenue	Amount of projected revenue to be collected during the fiscal year
Expenditures	Cash payments for goods received, services rendered, or debt obligations.
FAA	Federal Aviation Administration, the federal agency that governs the operations of the nation's airports.
FBO	Fixed Base Operator, operates an airport and provides aviation services such as fuel, parking and hangar space to the aviation community.
FTA	Federal Transit Authority
FTE	Full time equivalent, most commonly used when referring to part time employees. A total of 2,080 hours represent one full time employee.
Federal Grant Fund	A fund created to account for financial resources provided by the Federal Government to be used for specific expenditures authorized by the specific federal grant awarded to the City.
Final Budget	Term used to describe revenues and expenditures for the year beginning January 1 and ending December 31 adopted by Council.
Financial Plan	A multi-year financial forecast of all revenues and expenditures of the City for all major funds. This forecast is the basis of the City's annual budget.
Fiscal Year	A twelve month period used for accounting purposes. Used to differential a budget or financial year from the calendar year.
Forecasting	A process of analyzing data to determine future trends.
Full time equivalent	Ratio of total number of paid hours (part time or grant employees) by the number of working hours (2,080 hours for a full time employee) per year
Function	Related activities intended for the same purpose. Example: Police and fire perform the function of public safety.
Fund	A fiscal and accounting entity with a self-balancing set of accounts that records all financial transactions for specific activities. The fund types in the budget are: Capital Projects, Debt Service, Enterprise, Federal Grants, General, Internal Service, Special Assessments, Special Revenue, and Trust.
Fund Balance	The difference between assets and liabilities reported in a fund.
GAAP	Generally Accepted Accounting Principles, rules and procedures that serve as the norm for the fair presentation of financial statements.
GASB	The Governmental Accounting Standards Board (GASB) is an independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

GLOSSARY

GIS	Geographic Information System – computer system that illustrates geographic details of land and/or property
General Fund	The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio and the Charter of the City.
GFOA	Government Finance Officers Association is an organization who supports the advancement of governmental accounting, auditing, and financial reporting.
Goal	A statement of broad direction, purpose or intent based on the needs of the community.
Governmental Fund	Fund generally used to account for tax-supported activities.
Grants	A contribution or gift in cash or other assets from other sources.
HUD	United States Department of Housing and Urban Development
IDIAM Fund	Indigent Driver Interlock and Alcohol Monitoring Fund is used to purchase immobilizing or disabling devices for operation of a vehicle for indigent offenders.
HIDTA	High Intensity Drug Trafficking Areas
Impervious surface of property	A surface which slows or prevents water from infiltrating the soil or a surface that water cannot penetrate, such as roof, road, sidewalk, or paved parking lot causing water to run off the surface more rapidly or in greater quantities than under natural conditions. The amount of impervious surface increases with development and results in the need for drainage facilities to carry the increased runoff.
Independent Auditor's Report	The official written communication of the results of an audit. In a financial audit, the independent auditor's report typically will offer an opinion on whether a set of financial statements is fairly presented in conformity with GAAP.
Infrastructure	An asset such as streets, water and sewer lines, treatment facilities, traffic signals, etc.
Interfund transfer	Flow of cash between funds. The City of Middletown distributes income tax revenue to various funds such as Transit, General Obligation Debt Service, and Health.
Intergovernmental Revenue	Revenue received from other governmental entities such as the county, state or federal government, most generally in the form of grants, taxes, or subsidies.

GLOSSARY

Internal Service Fund	A fund created to account for the financing of goods or services provided by one department to other departments of the City. The City's Internal Service Funds are the Municipal Garage Fund which purchases and maintains the City's vehicle fleet, and the Employee Benefits Fund which pays the City's health benefits plan.
JEDD	Joint Economic Development District
LED	Light emitting diodes – new technology used in traffic lights causing a brighter, more energy efficient, and a longer lasting display.
Levy	Taxes imposed for the support of governmental activities.
Long Term Debt	Debt with maturity of more than one year.
MCC	Motor Control Central
MDT	Mobile data terminal otherwise known as mobile computer.
Major Fund	Funds whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the City's revenues or expenditures of the anticipated budget.
Maturities	The dates on which the principal or stated values of investments or debt obligation mature and may be reclaimed.
Mill	The value of 1/1000 of one dollar used in computing taxes (usually property taxes) by multiplying the rate times the taxable value divided by 1,000. Example: 5.9 Mills with taxable property value of \$100,000 is calculated $\$100,000 / 1,000 \times 5.9 = \590
Millage	A tax rate on property, expressed in mills per dollar of value of the property.
Mission	A description of the scope and purpose of a specific entity.
Modified Accrual Accounting	A basis of accounting in which expenditures are accrued but revenues are accounted for when they become measurable and available.
Moody's Investors Service	A financial service company formed in 1918, a subsidiary of Dunn & Bradstreet Corporation, who provides ratings for municipal securities and other financial information to investors.
NPDES	The National Pollutant Discharge Elimination System (NPDES) permit program prohibits the unauthorized discharge of pollutants from a point source (pipe, ditch, well, etc.) to U.S. waters. Permittees must verify compliance with permit requirements by monitoring their effluent, maintaining records, and filing periodic reports.
Note	A written promise to pay a certain amount of money on a specific date with interest; a short-term debt. Most notes are one year or less.

GLOSSARY

NTE	Construction and asset management company assisting in the construction of the Middletown Energy Center
NSP	Neighborhood Stabilization Program – a federal grant program with goals to stabilize neighborhoods
ODH	Ohio Department of Health
ODOT	Ohio Department of Transportation
OEDA	Ohio Economic Development Association
OEPA	Ohio Environmental Protection Agency
OKI	Ohio, Kentucky, and Indiana tristate area
OPWC	Ohio Public Works Commission which was created to assist in financing local public infrastructure improvements under the State Capital Improvements Program and the Local Transportation Improvements Program.
OVI	Operating a Vehicle Impaired
Obligations	Amounts which are owed including liabilities and encumbrances
Operating Expenses	Day to day expenses necessary to the maintenance of the enterprise. Operating expenses include payroll, employee benefits, depreciation, repairs, etc.
Operating Revenue	Revenue or funds received as income to pay for ongoing day to day operations.
PAFR	Popular Annual Financial Report
PERS	Public Employees Retirement System
PPE	Personal Protective Equipment
Pandemic	A disease prevalent over a whole country of the world.
Personal Services	An expenditure category which includes all City employee salary and fringe benefit costs.
Pool	A cost sharing arrangement among independent entities. The City purchases its liability coverages through an intergovernmental insurance pool.
RFP	Request for proposal
RFQ	Request for quote
ROI	Return on investment

GLOSSARY

Real Property	Property which is land, buildings, or other capital improvement which become an integral and connected part to the real property (example is playground equipment).
Resources	Total amounts available for appropriation including estimated revenues, fund transfers and beginning balances.
Revenue	Monies received by the City as income.
SAFER	Staffing for Adequate Fire and Emergency Response Grant
SCADA	Supervisory Control and Data Acquisition, a computer system for gathering and analyzing real time data. SCADA systems are used to monitor and control a plant or equipment in industries such as telecommunications, water and waste control, energy, oil and gas refining and transportation.
Special Assessment	A levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.
Special Assessment Fund	A fund created to account for the use of special assessment receipts.
Special Revenue Fund	A fund created to account for financial resources which are designated for a specific operational purpose by local or state regulations. Two examples of Special Revenue Funds are the Auto and Gas Tax Fund which accounts for the use of gasoline tax receipts for road repairs, and the Conservancy Fund which accounts for the use of property taxes for flood protection.
State Bond Issue No. II	A bond issue of the State of Ohio, the proceeds of which are distributed to local governments in Ohio for approved capital improvement (e.g., roads, bridges, utilities) projects.
Strategic Plan	The document prepared by the City which defines the major issues and establishes a process to continually review and improve the City organization's vision of the community. The Strategic Plan provides the framework within which the overall direction of the City will be guided and against which policy decisions and issues will be measured.
Subsidy	Monetary assistance granted by a government to a person or group in support of a project or enterprise being in the public interest (such as the Health State Subsidy).
Supplemental Appropriation	A legal authorization by the City Council to make expenditures and to incur obligations which are additional to the authorization contained in the City's original annual appropriation.

GLOSSARY

TIF	Tax Increment Financing District; A geographic area within the City designated as a district to allow for certain infrastructure and building improvement costs to be recovered through tax incremental levies. Future property taxes are used to repay the cost of the infrastructure and other improvements.
TIF Payments	Tax Increment Financing District payments, payment made to a designated district for property taxes.
Transfers In/Out	Amounts transferred from one fund to another to assist in financing the services or purchases for the recipient fund.
Trust Funds	Funds established to account for assets held for other City funds, such as the City's Police and Fire Pension Funds.
UDAG	Urban Development Act Grant
Unencumbered Balance	The amount of money in a fund that is neither expended nor encumbered and is still available for future purposes.
Unencumbered Fund Balance	The amount of undesignated balance of a fund which is available for allocation.
Unreserved Fund Balance	Portion of a fund's balance that is not restricted for a specified purpose and is available for general appropriation
User Charge or User Fees	Charges for service, the payments of a fee for direct receipt of a public service by the party benefiting from the service (e.g., greens fees, water bill payments, transit fare box revenue).
Utility	A service or commodity used for generation and transmission or distribution to the general public such as electricity, gas, or water. The City of Middletown has utility charges for water, sewer, storm sewer, and refuse collection.
VFD	Variable Frequency Drive
Vital Statistics	Statistics concerning the important events in human life, such as births, deaths, health and diseases
ZOOM	Modern enterprise video communications platform for video and audio conferencing, chat, and webinars.



SECTION 14

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